

STATE OF NEW YORK

SECOND REPORT

OF THE

Committee on Civil Service

OF THE

Senate of the State of New York

Appointed to Investigate the Civil Service of the State
of New York

CLINTON T. HORTON, Chairman
GEORGE F. ARGETSINGER
JAMES A. HAMILTON
IRVING J. JOSEPH
HENRY M. SAGE
GEORGE F. THOMPSON
J. HENRY WALTERS

TRANSMITTED TO THE LEGISLATURE JANUARY 3, 1917

ALBANY
J. B. LYON COMPANY, PRINTERS
1917

STATE OF NEW YORK

Legisl. Senate, Committee on Civil Service

SECOND REPORT

OF THE

Committee on Civil Service

OF THE

Senate of the State of New York

Appointed to Investigate the Civil Service of the State
of New York

CLINTON T. HORTON, Chairman
GEORGE F. ARGETSINGER
JAMES A. HAMILTON
IRVING J. JOSEPH
HENRY M. SAGE
GEORGE F. THOMPSON
J. HENRY WALTERS

TRANSMITTED TO THE LEGISLATURE JANUARY 3, 1917

ALBANY
J. B. LYON COMPANY, PRINTERS

1917

JK3457
N5

D. of D.
APR 18 1917

STATE OF NEW YORK

No. 29

IN SENATE

JANUARY 3, 1917.

Second Report of the Senate Committee on Civil
Service in Relation to the Standardization of the
Public Employments of the State

STATE OF NEW YORK

ALBANY, *January 3, 1917.*

To the Honorable, the President of the Senate:

SIR.—The Senate Committee on Civil Service has the honor to submit its second report to the Legislature in relation to the standardization of the public employments of the State of New York.

Very respectfully yours,

CLINTON T. HORTON,
Chairman.

TABLE OF CONTENTS

	PAGE
Introduction	7
First Report of Committee	7
Second Report	8
Investigation of the Administration of the Civil Service Commission	8
Limitations of Law and Inadequacy of Force	8
Reactionary Policies of Former Commissions	8
Constructive Work of the Present Civil Service Commission	9
Lack of Constructive Policy	9
Review of Appeals from Ratings	9
Date of Appeals	11
Necessity for Change of Policy and Procedure re Appeals	11
Classification of Positions by the Commission	12
Further Extension of Competitive Class	16
Provisional Appointments	16
Suspension of Rules Requiring Competition	17
Organization of the Commission and the Distribution of Functions	18
Illogical Distribution of Work	18
1. Character Investigation	19
2. Departmental Studies	20
3. Medical and Physical Examinations	20
Proposed Reorganization of Departmental Staff	20
Administrative Bureau	21
Bureau of Service Records and Standard	21 ✓
Bureau of Examinations	21
Administration of Eligible Lists	22
Difficulty in Administering Eligible Lists	22
Defects in Present Plan of Administration of Lists	23
Improper Consolidation of Lists	23
Certification of Candidates at Widely Different Salary Rates	24
Indifference as to the Life of Certification Lists	25
Establishment of Unnecessary Lists	25
Recommendations as to the Administration of Eligible Lists	26
Methods of Advertising Examinations	26
Publicity and Extent of Advertising	26
Publicity Given to Advertisements	26
Results of Advertising	27
Conclusions and Recommendations Regarding Advertising Methods	27
Methods and Standards of Examinations	28
Methods of Making the Study	28
Organization and General Procedure of the Examining Division	29
Equipment	30
Filing Methods	30
Conduct of Examinations	30
Conclusions on General Procedure of Examinations	31
Standards of Examining Division	32
Subjects and Weights of Examinations	32
Content of Examination Papers	34
Use of Training and Experience as a Subject of Examination	35
Rating of Training and Experience Papers	38
Oral Examinations	38
Lack of Check in Rating Papers	39 ✓
Promotional System	39
Provision of Law	39
Meaning of Provision	39
Interpretation of Term "Promotion" as used by this Committee	40

	PAGE
Promotional System — Continued:	
Irregularity and Rapidity of Salary Increases and Promotions.....	41
Promotion without Competitive Examination.....	42
The Proposed Practice in Promotional Examinations.....	44
Subjects and Weights in Promotional Examinations.....	44
Training and Experience.....	45
Efficiency.....	45
Duties.....	45
Procedure in Promotional Examinations.....	46
Length of Service.....	47
Preparation of Service or Efficiency Records.....	47
Comment re Office Records and Forms.....	47
Reports to the Legislature.....	48
Classification of the Judicial and County Service.....	50
County Organization.....	50
Multiplicity of Titles; Inequalities of Compensation.....	51
Clerical Service.....	51
Irregularities in Salaries of Elective Officers.....	52✓
Further Comparison of County Service.....	53
Sheriff's Offices.....	54
Court Decision.....	55
Confidential Positions.....	55
Necessity for Extending the Study.....	56
State Courts.....	56
Villages.....	57
Municipal Commissions of the State.....	59
Criticism of Reports of Municipal Commissions.....	59
Lack of Standard Classification.....	61
Standardization Programs Being Discussed.....	62
Forms.....	63
Examinations.....	63
Promotional Examinations.....	63
Miscellaneous Irregularities.....	64
Supervision by State Commission and its Staff.....	65
Terms of Municipal Commissioners.....	65
Suggestions re Organization of Staff of State Commission and its Contact with the Civil Service of Municipalities and Counties of the State.....	66
Proposed Subdivisions.....	67
Tables.....	67
The Administration of the Proposed Districts.....	68
Expense.....	69
General Plan.....	69
Personnel and Location of District Offices.....	70
Statistical Tabulations of Civil Service Functions in:	
Judicial Districts i and ii.....	71
Judicial District iii.....	71
Judicial District iv.....	72
Judicial District v.....	72
Judicial District vi.....	73
Judicial District vii.....	73
Judicial District viii.....	73
Judicial District ix.....	74
Table I.....	75
Table II.....	101
Table III.....	109
Table IV.....	110
Table V.....	112
Table VI.....	115

SECOND REPORT

OF

SENATE COMMITTEE ON CIVIL SERVICE

INTRODUCTION

FIRST REPORT OF COMMITTEE

On March 27, 1916, the first report of the Senate Committee on Civil Service was submitted to the Legislature. This report contained analyses of employment conditions with discussions of existing defects interfering with effective management from the viewpoint of the personnel. It dealt essentially with inequalities in rates of pay and conditions governing appointment to the service and advancement and promotion after original appointment. In order to correct these inequalities, a pro forma bill amending the civil service law in relation to salaries and grade standards was submitted. This bill contemplated such changes only as would be necessary to make effective the standards proposed, the application of the specifications for personal service, changes of title and the creation of a bureau for the keeping of service records and ratings together with such other work as would be incident to the standardization program.

An erroneous impression may have been conveyed by a part of the discussion in the first report as to when changes in salaries were to take effect. A reading of sections 42-46 (page cxxiii) of the bill introduced with the first report should make this clear. Upon the passage of the bill, the new titles will become effective, without affecting the status or salary of any person now in the service. The standardized salaries will become effective only in the filling of future vacancies. The Committee feels that, if this

is thoroughly understood, there will be little or no opposition to the general program.

SECOND REPORT

Upon the completion of the first report, the Committee began an inquiry into the administration of the existing law, for the purpose of determining to what extent the practice of the Civil Service Commission should be revised, in order to enforce the new standards and to bring about a more efficient administration of the present law; and an analysis of the present law, in order to determine in what way it could best be changed to bring about a more businesslike administration in the various departments and municipalities of the State. It is the purpose of this report to set out the results of this inquiry.

INVESTIGATION OF THE ADMINISTRATION OF THE CIVIL SERVICE COMMISSION

LIMITATIONS OF LAW AND INADEQUACY OF FORCE

The limitations of law and inadequacy of staff assistance have hampered the Civil Service Commission in perfecting a system of control to such an extent that the Civil Service Commission cannot be held responsible for present unstandardized conditions. The first report suggests a comprehensive amendment to the present law which, would install the new standards and create a Division of Standards and Service Records and thus equip the Commission for its logical tasks. In addition to this, the examining force should be greatly strengthened.

REACTIONARY POLICIES OF FORMER COMMISSIONS

The result of the inquiry into the procedure of the Civil Service Commission shows conclusively that the reactionary policies of former commissions in matters of appeals in reratings, in the classification of positions and the suspension of rules requiring competition, have weakened this agency of the State government and brought it into disrepute, through a perfunctory or inconsistent administration of the law.

CONSTRUCTIVE WORK OF THE PRESENT CIVIL SERVICE COMMISSION

The present Civil Service Commission has made marked advances in the constructive character of its work and definite improvements undertaken. The steps already taken to correct improper conditions handed down from its predecessors confirm some of the conclusions of this report. Furthermore, the present Commission urges that the work of this Committee be comprehensive, and indicates that it will take immediate action on any recommendations with which it is in accord, without legislation in regard thereto.

Criticism of civil service policy or methods cannot, in view of what has been done during the last fiscal year to correct false policies and weaknesses of the system, be construed unfavorably to the present board, although it may specify defects in procedure that have survived since the first year of its administration.

LACK OF CONSTRUCTIVE POLICY

Analysis of the activities of the Civil Service Commission during the past six years, to and including 1915, based upon the minutes of the Commission and other records, shows the lack of a consistent policy in the discharge of the following administrative functions:—

First.—Review of appeals from ratings.

Second.—Classification of positions.

Third.—Provisional appointments.

Fourth.—Suspension of rules requiring competition.

REVIEW OF APPEALS FROM RATINGS

Eligible lists are established for persons who have passed competitive examinations conducted by the Commission. Where the candidate can prove that there has been an erroneous rating, the rules and regulations give opportunity for appeal. An examination of the appeals during the years 1908 to 1914, inclusive, particularly during the last four years of that period, reveals a policy which is unsound and must result in the destruction of confidence in the work of the Civil Service Commission. In many instances,

there was apparently no excuse for, or explanation of, the action of the Commission. The large number of appeals indicates that the persons making them anticipated that they would be granted. The number of appeals taken should be in proportion to the number of errors made by the examining staff and when many appeals are granted, if the action is proper, the inference is that the examining staff is weak or that outside influences may control. The following table shows the number of appeals from 1908 to, and including, July, 1914:

YEAR	Number	Granted	Dismissed	RATIO
				Granted to dismissed
1908.....	131	39	92	1 to 2.4
1909.....	81	14	67	1 to 4.8
1910.....	77	14	66	1 to 4.8
1911.....	180	80	100	1 to 1.2
1912.....	183	68	115	1 to 1.7
1913.....	210	111	99	1 to .9
1914.....	239	118	121	1 to 1.92

Analysis of the action on appeals shows striking inconsistencies in the decisions of the Commission. Action was often decidedly irregular and apparently controlled by political considerations in the granting of reratings. These irregularities were particularly noticeable during the years 1911 to 1914, inclusive. A voluminous list of them is on file in the office of the Committee.

Instances of concentration of appeals on particular lists indicate, however, that the fault may partly be attributed to carelessness or overwork of the staff in rating papers and that changes in such ratings may have been well founded. In the following list a particularly large number of changes was made:

Court Attendant, 1911, 39 changes.

Court Attendant, New York, 1911, 45 changes.

Asst. Civil Engineer, Grade 9, Public Service Commission, 1st Dist., 1910. Entire list rerated.

Director or Supt. (female), 1914, 6 changes on a list of 8 candidates.

The loose practice of former Commissions relative to appeals is particularly noticeable from the viewpoint of the dates of appeals in relation to the dates of examinations.

Regulation VI of the rules and regulations provides that appeals must be made within thirty days after the date of the candidate's notice of standing. Appeals, however, were granted two, three and even four year after the establishment of the eligible list.

The following table shows the number of reratings from such lists since 1910:

DATE OF APPEALS

DATE OF ESTABLISHMENT OF LIST	1910	1911	1912	1913	1914	1915
1915.....	33
1914.....	51	10
1913.....	38	15	1
1912.....	47	16	1	1
1911.....	52	12	11	26	5
1910.....	7	7	.....	.....	.....	.....

NECESSITY FOR CHANGE OF POLICY AND PROCEDURE RE APPEALS

Where so many thousands of technical and clerical employees are being constantly recruited, an overworked staff will, of course, make errors. Procedure must, therefore, be provided for the reconsideration of ratings which may be unjust from this cause. Changes in ratings, however, should be authorized only where there has been some manifest error adversely affecting the standing of the appellant.

The following paragraph from the thirty-third annual report of the Civil Service Commission for the year 1915 is illuminating:

“So many of the appeals allowed by our predecessors seem to us on investigation, to be allowed for insufficient reason, that we set aside all reratings of appeals and restored all eligible lists to their original condition, allowing, however, such candidates affected to renew their appeal. Few of the eligibles affected have renewed their appeals.”

CLASSIFICATION OF POSITIONS BY THE COMMISSION

The Constitution provides that "appointments and promotions shall be made according to merit and fitness to be ascertained, so far as practicable, by examinations, which, so far as practicable, shall be competitive."

Section 12 of the State Civil Service Law provides for the enforcement of this provision. It gives the State Civil Service Commission jurisdiction over all positions in the classified service and empowers it to group, with reference to competitive requirements as the basis for appointment, all such positions within certain legal divisions known as "exempt," "competitive" and "non-competitive."

In section 13 the exempt class is defined. Paragraphs 1, 2 and 3 specifically designate certain officers who are exempt and section 4 adds, "all unskilled laborers and such skilled laborers as are not included in the competitive class and, in addition thereto, there may be included in the exempt class all other subordinate offices for the filling of which competitive or non-competitive examinations may not be found to be practicable." The classification of positions under this provision is one of the most important functions of the Commission as a board, because it is basic to the enforcement of the constitutional requirement of competition. The following tables show the divergence of opinion of various commissions as to the practicability of holding examinations for positions.

The following table shows, by years, positions which have been transferred from the exempt class to the competitive class by action of the Civil Service Commission in the years specified:

	1910	1911	1912	1913	1914	1915	Total
State.....	39	51	48	7	127	270	542
County.....	6	5	11	3	22	23	70
City and village.....	.....	.....	30	1	.....	14	45
Total.....	45	56	89	11	149	307	657

The following table shows, by year, the positions which have been transferred from the competitive class to the exempt

class by action of the Civil Service Commission in the years specified:

	1910	1911	1912	1913	1914	1915	Total
State.....	28	152	152	84	161	68	645
County.....	25	81	31	16	118	18	289
City and village.....	36	25	2	1	1	.....	65
Total.....	89	258	185	101	280	86	999

The following table shows, by years and by class or service, the number of positions which have been transferred from the competitive class to the exempt class by action of the Civil Service Commission in the years specified:

SERVICES	1910	1911	1912	1913	1914	1915	Total
Managerial.....	7	23	5	11	39	15	100
Clerical.....	5	57	25	34	44	18	183
Professional and scientific....	7	10	30	11	23	18	99
Educational.....	1	.....	1	.....	7	.....	9
Investigational and examining	6	11	78	71	35	6	157
Inspectional.....	1	48	10	4	9	11	83
Institutional.....	.....	3	.....	.....	.....	.....	3
Skilled labor.....	.....	.....	3	1	.....	.....	4
Labor.....	.....	.....	.....	.....	.....	.....	.....
Unclassified.....	1	.....	.....	2	4	.....	7
Total.....	28	152	153	84	161	68	648

The following table shows, by years and by class or service, the number of positions which have been transferred from the exempt class to the competitive class by action of the Civil Service Commission in the years specified:

SERVICES	1910	1911	1912	1913	1914	1915	Total
Managerial.....	.....	9	1	3	3	60	76
Clerical.....	9	14	13	.....	25	62	123
Professional and scientific....	6	12	7	2	21	35	83
Educational.....	.....	7	.....	.....	.....	13	20
Investigational and examining	23	.....	15	.....	5	63	106
Inspectional.....	.....	9	11	.....	46	35	101
Institutional.....	.....	.....	.....	.....	12	.....	12
Skilled labor.....	.....	.....	.....	.....	10	.....	10
Labor.....	1	.....	.....	.....	5	.....	6
Unclassified.....	.....	.....	1	2	.....	2	5
Total.....	39	51	48	7	127	270	543

The following table shows by classes of service and departments the number of positions which have been transferred from the non-competitive and competitive classes to the exempt class during the years 1910 to 1915, inclusive, by action of the Civil Service Commission:

DEPARTMENT	Managerial	Clerical	Professional and scientific	Educational	Investigational and examining	Inspectional	Institutional	Skilled labor	Labor	Unclassified	Total
	B	C	D	E	F	G	H	J	K	*	
Agriculture.....	6	4	1	.....	5	1	.....	.....	.....	.....	17
Attorney-General.....	1	2	34	.....	1	.....	.....	.....	.....	.....	38
Architect.....	.....	.....	4	.....	.....	.....	.....	.....	.....	.....	4
Banking.....	1	3	.....	.....	.....	.....	.....	.....	.....	.....	4
Board of Claims.....	.....	3	.....	.....	.....	.....	.....	.....	.....	.....	3
Bronx Parkway Commission.....	1	.....	3	.....	.....	.....	.....	.....	.....	.....	4
Comptroller.....	3	19	3	1	77	.....	.....	.....	.....	.....	103
Commission to Investigate Port Conditions and Pier Extensions.....	1	.....	1	.....	.....	.....	.....	.....	.....	.....	2
Conservation.....	12	17	13	.....	.....	37	.....	.....	.....	.....	79
Efficiency and Economy.....	3	5	1	.....	1	.....	.....	.....	.....	.....	10
Executive.....	.....	3	1	.....	.....	.....	.....	.....	.....	.....	4
Excise.....	.....	6	.....	.....	5	1	.....	.....	.....	.....	12
Fiscal Supervisor.....	.....	3	.....	.....	.....	3	.....	.....	.....	.....	6
Foods and Markets.....	1	1	.....	.....	.....	.....	.....	.....	.....	.....	2
Ghent Celebration Commission.....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	1
Health.....	1	2	1	.....	.....	.....	.....	.....	.....	.....	4
Health Officer, Port of New York.....	.....	1	2	.....	.....	.....	.....	4	.....	.....	7
Highways.....	2	11	.....	.....	.....	3	.....	.....	.....	.....	16
Insurance.....	.....	7	2	.....	11	5	.....	.....	.....	.....	25
Interstate Bridge and Tunnel Commission.....	.....	1	.....	.....	1	.....	.....	.....	.....	.....	2
Labor.....	4	8	3	.....	16	11	.....	.....	.....	.....	42
Miscellaneous Reporter.....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	1
New York State Nautical School.....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	1
New York State Agricultural School.....	1	1	.....	.....	.....	.....	.....	.....	.....	.....	2
Palisades Interstate Park Commission.....	3	6	.....	.....	.....	.....	.....	.....	.....	2	11
Prison.....	.....	8	.....	.....	.....	.....	3	.....	.....	1	12
Public Buildings.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	1
Public Works.....	.....	2	.....	.....	.....	.....	.....	.....	.....	.....	2
Public Service Commission, Second District.....	3	2	2	.....	.....	1	.....	.....	.....	.....	8
Retired Judges, Court of Appeals.....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	1
Saratoga Reservation.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	1
Special Examiner and Appraiser Canal Lands.....	.....	.....	1	.....	2	.....	.....	.....	.....	.....	3
Athletic Commission.....	1	1	.....	.....	.....	.....	.....	.....	.....	.....	2
Secretary of State.....	1	10	1	.....	.....	6	.....	.....	.....	.....	18
Commission for Blind.....	.....	1	.....	7	.....	.....	.....	.....	.....	.....	8
Commission in Lunacy.....	.....	.....	1	.....	.....	2	.....	.....	.....	.....	3
State Engineer.....	.....	5	4	.....	.....	.....	.....	.....	.....	.....	9
State Fair Commission.....	1	2	.....	.....	.....	.....	.....	.....	.....	.....	3
State Farm for Women.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	1
Fire Marshal.....	3	3	2	.....	6	9	.....	.....	.....	.....	23
Hospital Commission.....	1	3	2	.....	1	3	.....	.....	.....	.....	10
Teachers' Retirement Fund Bureau.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	1
Superintendent of Elections.....	4	12	.....	.....	.....	.....	.....	.....	.....	.....	16
Supreme Court, Appellate Division.....	.....	4	1	1	.....	.....	.....	.....	.....	1	7
Tax.....	1	3	10	.....	24	.....	.....	.....	.....	.....	38
Tilden Memorial Association.....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	1
University State of New York.....	6	2	1	.....	.....	.....	.....	.....	.....	.....	9
Watkins Glen Commission.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	1
Weights and Measures.....	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	2
Workmen's Compensation Commission.....	33	17	5	.....	7	1	.....	.....	.....	2	65
Total.....	100	183	99	9	157	83	3	4	.....	7	645

The following table shows by classes of service and departments the number of positions transferred from the exempt class to the competitive and non-competitive classes, during the years 1910 to 1915, inclusive, by action of the Civil Service Commission:

DEPARTMENT	Managerial	Clerical	Professional and scientific	Educational	Investigational and examining	Inspectional	Institutional	Skilled labor	Labor	Unclassified	Total
	B	C	D	E	F	G	H	J	K	*	
Agriculture.....	1	1	1	....	....	....	....	....	....	....	3
Attorney-General.....	....	....	1	....	....	....	....	....	....	....	1
Banking.....	....	2	....	....	5	....	....	....	....	....	7
Barge Canal Terminal Commission.....	1	....	....	....	....	....	....	....	....	....	1
Board of Claims.....	....	1	....	....	....	....	....	....	....	....	1
Board of Port Wardens.....	....	....	....	....	....	....	....	....	....	1	1
Board Statutory Consolidation.....	1	....	....	....	....	....	....	....	....	....	1
Bronx Parkway Commission.....	....	1	1	....	....	....	....	....	....	....	2
Comptroller.....	....	12	2	....	27	....	....	....	....	....	41
Commission to Investigate Port Conditions and Pier Extensions.....	....	....	1	....	....	....	....	....	....	....	1
Commission to Select Site for New York Training School for Boys.....	....	1	....	....	....	....	....	....	....	....	1
Conservation.....	11	14	12	....	1	32	....	....	....	....	70
Education.....	2	2	2	13	....	....	....	....	1	....	20
Efficiency and Economy.....	2	6	2	....	....	....	....	....	....	....	10
Executive.....	....	4	....	....	....	....	....	....	....	....	4
Excise.....	....	4	....	....	1	....	....	....	....	....	5
Fiscal Supervisor.....	....	2	1	....	....	3	....	....	....	....	6
Highways.....	....	5	1	....	....	....	....	....	....	....	6
Hudson-Fulton Commission.....	1	....	....	....	....	....	....	....	....	....	1
Immigration Commission.....	1	....	....	....	....	....	....	....	....	....	1
Insurance.....	....	1	2	....	4	....	....	....	....	....	7
Interstate Bridge and Tunnel Commission.....	....	....	....	....	1	....	....	....	....	....	1
Labor.....	5	6	3	....	28	3	....	....	....	....	45
New York State Charter Commission.....	....	2	5	....	....	....	....	....	....	....	7
Onondaga Salt Springs.....	1	....	....	....	....	....	....	....	....	....	1
Palisades Interstate Park Commission.....	....	7	18	....	....	34	12	10	5	....	86
Prison.....	....	....	....	....	....	....	....	....	....	2	2
Public Buildings.....	....	1	....	....	....	....	....	....	....	....	1
Public Works.....	....	2	....	....	....	....	....	....	....	....	2
Public Service Commission, First District.....	....	1	....	....	....	1	....	....	....	....	2
Public Service Commission, Second District.....	1	....	3	....	....	....	....	....	....	....	4
Racing Commission.....	....	....	1	....	....	....	....	....	....	....	1
Secretary of State.....	4	6	....	....	....	7	....	....	....	....	17
Special Examiner and Appraiser of Canal Lands.....	....	....	....	....	2	....	....	....	....	....	2
State Athletic Commission.....	....	1	....	....	....	....	....	....	....	....	1
State Commission for Blind.....	....	....	....	7	1	....	....	....	....	....	8
State Commission in Lunacy.....	....	....	3	....	....	....	....	....	....	....	3
State Engineer.....	....	6	4	....	....	....	....	....	....	....	10
State Fair Commission.....	3	....	....	....	....	....	....	....	....	....	3
State Farm for Women.....	1	....	....	....	....	....	....	....	....	....	1
Fire Marshal.....	2	4	1	....	....	15	....	....	....	....	22
Hospital Commission.....	1	2	3	....	1	5	....	....	....	....	12
State Reporter.....	....	1	....	....	....	....	....	....	....	....	1
Superintendent of Elections.....	3	8	2	....	....	....	....	....	....	....	13
Tax.....	1	2	9	....	28	....	....	....	....	....	40
Tilden Memorial Association.....	1	....	....	....	....	....	....	....	....	....	1
Treasurer.....	....	1	....	....	....	....	....	....	....	....	1
Workmen's Compensation Commission.....	33	17	5	....	7	1	....	....	....	2	65
Total.....	76	123	83	20	106	101	12	10	6	5	542

Analysis of these tables shows, not only the extent of this divergence of opinion, but also the apparent tendency to follow the dictates of department heads and political leaders in transferring positions from the competitive to the exempt class for the purpose of removing incumbents who are politically undesirable or in transferring positions from the exempt class to the competitive service in order to protect a desirable incumbent from the adverse action of a later administration. This juggling with the classification by the Civil Service Commission is one of the most serious drawbacks to the operation of the Civil Service Law, because it tends to disrupt the examination system, breaks down the line and opportunity for promotion, makes the tenure of employment uncertain and generally demoralizes the personnel of the service. This Committee believes that the lack of independence on the part of recent Civil Service Commissions created to develop and enforce the merit system is very largely responsible for the attitude which is today generally expressed toward this branch of the government.

FURTHER EXTENSION OF COMPETITIVE CLASS

In the first report submitted to the Legislature by this Committee, the recommendation was made to extend the "competitive" class to include those positions now in the exempt class for which competition is obviously practicable. Analysis of the work requirements of positions in the exempt class in the several executive departments indicates, that in consonance with the requirements of the Constitution and statutes, at least one-half of the exempt positions, in 1915, should be transferred to the competitive class. The State Civil Service Commission in its last annual report recognized this condition and will undoubtedly exercise its powers to make the necessary changes.

PROVISIONAL APPOINTMENTS

The Civil Service Law, article II, section 15, subdivision 1, provides for provisional or temporary appointments to a vacancy, pending the establishment of an eligible list, where there are urgent reasons for filling such positions before a list has been established. This is a makeshift arrangement which enables the administrative heads to make the appointment subject to the

approval of the Commission, pending the preparation of an eligible list and certification therefrom. The abuse of such an arrangement is shown by the fact that appointments under this provision increased from 244 in 1911 to 1,108 in 1914, and that the law limiting such appointments to two months was openly violated. Such limitation often produces conditions in the State service which would not be tolerated in business. The present Commission recognized this and suggested an amendment to the law extending the time of provisional appointments to four months, in order to give time for examination, and has enforced the time limits of such appointments to the letter. Largely through the efforts of the present Commission, the number of provisional appointments during the year 1915 was 59 per cent less than those made in 1914.

SUSPENSION OF RULES REQUIRING COMPETITION

The Civil Service Commission may by special action exempt from examination any person who shall render professional, scientific or other expert service of an occasional or exceptional character, or who shall render service for which, because of its temporary and exceptional character, an examination would not be practicable. The latter exception shall be allowed only in cases where the compensation in any one year shall not exceed \$300. (Rule VIII, section 9.) The Commission, however, may suspend this limitation by special resolution. Such exceptions should be limited. It is difficult, therefore, to justify 1,863 exceptions which were made under this rule in 1908 and the 3,353 made in 1914. These latter figures represent an increase of 80 per cent during the last six years. The principal cause for this large number of temporary appointments is the difficulty arising from the geographical distribution of the State's activities and the subsequent necessity for appointment in particular localities. This Committee believes that a considerable reduction of these exceptions might be effected by a more rigid application of the provision permitting temporary appointments from eligible lists in force, or by a more judicious anticipation of the need for occasional or exceptional service and the creation of lists to supply this need.

ORGANIZATION OF THE COMMISSION AND THE DISTRIBUTION OF FUNCTIONS

The departmental organization is broken up into two primary units known as the Administrative Division and the Examining Division. The former is under the direction and control of the Secretary of the Commission, the latter under that of the Chief Examiner. Both of these are statutory offices. Upon the Administrative Division, which includes fifteen regular employees, devolves the following clerical functions:

- a. Preparation of eligible lists.
- b. Preparation of roster of employees.
- c. Audit of payrolls.
- d. Answering and filing of correspondence.

The Examining Division, including sixteen employees, is charged with the technical work relating to examinations and miscellaneous clerical work pertaining to the business of the office. Its principal functions are:

- a. The preparation of application blanks.
- b. The receipt, review and recording of applications.
- c. The determination of eligibility of competitors.
- d. The preparation of examination questions.
- e. The conduct of examinations.
- f. The rating of examination papers.
- g. The preparation of reports of ratings of examinations as the basis for eligible lists.

ILLOGICAL DISTRIBUTION OF WORK

The present distribution of work causes unnecessary duplication of some of the routine of both the administrative and the examining divisions and also complicates the problem of the latter unit. The technical functions incident to the preparation, conduct and rating of examinations should be confined entirely to the examination division and this division should have no part in the purely clerical functions which are now performed by the Chief

Examiner. The lack of specialization of assignments to the various members of the staff and the lack of a clearly defined and systematic arrangement of the internal workings of the administrative division are due entirely to the fact that the volume of work is altogether too large for the present personnel. The limitations of the staff demand a constant shifting from one assignment to another and at times a concentration of the entire force on one or two classes of work. In its first report, this Committee pointed out that the functions of the Civil Service Commission should be extended so as to include the enforcement and installation of new standards and regulations proposed and to provide for the installation and maintenance of service records. It also recommended a bureau in the Commission to perform these duties.

The present staff is entirely inadequate even for the performance of the functions contemplated by the existing law and rules in the three following respects:

1. *Character Investigation*

No agency has been provided for character investigation and verification of statements as to education, training and experience, which are bases of eligibility or at least to factors of the examination. Such an agency is essential in order to properly recruit employees. Independent of the investigation that should be required in all cases to verify the truth of statements made concerning experience and training and, more difficult as it is really more important, is the investigation of character.

At present, examiners rate the factor, "Training and Experience," directly upon the application form. They should rate this factor, upon a separate sheet, which does not disclose the identity of the applicant.

On the application form, appear, also, vouchers of character. The worth of these, the Commission makes no attempt to investigate, so the appointing officer is left to make whatever investigation is possible, at a juncture when, presumably, he can ill afford the time.

A remedy for some of the abuses that must inevitably

creep in will be suggested in a later chapter devoted to the Municipal Commissions, but for the purpose of character investigation by the Commission in Albany a qualified Investigator is a necessity.

2. *Departmental Studies*

There is no adequate examining staff for the current study of departmental conditions, for the review and verification of requests for positions and for the collection and interpretation of information necessary for the determination of the necessity of a new examination or for the review of the work of municipal commissions.

The number of examinations held and of the eligible lists established, from which no appointments are made, is commented upon elsewhere in this report and in the last report of the Civil Service Commission. An adequate staff to investigate the conditions that make such loose practice possible should be charged, also, with the task of keeping up organization charts, and of working out re-organization charts. In the preparation by this Committee of the original organization charts of the various departments, many changes were so obvious that the department heads made them at once without suggestions from the Committee.

Further than this, such a staff should investigate the other conditions of work in each department, as, for instance, the distribution of the work through the year. Such an analysis was made in the department of the Secretary of State by the staff of this Committee, with the result that the time of issuing the licenses for certain motor vehicles was changed to another period of the year when work was lighter, reducing the necessity for temporary personal service to a minimum.

3. *Medical and Physical Examinations*

In enumerating the imperative needs of the State Civil Service Commission, the necessity of a Medical Examiner, permanently attached to the staff, has been mentioned and recommendations have been made that such action be taken as will insure the services of a competent medical examiner to the Commission.

In view of the demand for a retirement and pension system that must be scientifically designed and administered, it is of the greatest importance that medical and physical examinations be inaugurated, as an integral part of the system of examinations for original entrance. Moreover, if the question of employment is to be considered merely from the standpoint of efficiency, this consideration alone demands a rigid medical and physical examination.

In the police and fire departments of cities, it has always been recognized that health and strength are fundamentals of efficiency and the primitive instinct of self preservation has long since demanded that these two departments be recruited from the flower of the physical manhood of every community. For some reason or other, the fact that health is the "*sine qua non*" of efficiency in *any* line of endeavor has been overlooked.

The City of New York, within the last few years, has made medical and physical examination a part of every entrance examination. The results in increased efficiency have more than justified the additional expense necessary to maintain an adequate staff for such examinations.

The Committee, therefore, urges particularly that the appropriations to the State Civil Service Commission be made ample, first, to provide for the work now imperative under existing statutes; second, to lay a foundation for the work which must come if the subject of retirements and pensions is to be carried out in a businesslike manner; third, to improve the efficiency of the State Commission.

PROPOSED REORGANIZATION OF DEPARTMENTAL STAFF

The staff of the Commission should be reorganized to provide for a better distribution of the present work and the inclusion of additional functions contemplated by the existing law and those proposed in the new law which should follow this report. This proposed reorganization may be outlined as follows:

Administrative Bureau

Division of Filing (correspondence, documents, examination papers, etc.).

Division of Information and Complaints.

Division of Applications and Certifications.

Division of Payroll Audit.

Bureau of Service Records and Standards

Division of Service Records.

Division of Departmental Organization and Procedure.

Bureau of Examinations

Technical Division.

Clerical Division.

Division of Character and Experience Investigation.

ADMINISTRATION OF ELIGIBLE LISTS

The administration of eligible lists to insure the fair and just treatment of candidates and the certification of properly equipped candidates to the departments is one of the most important functions of the Commission. During the years 1911 to 1914, over 1,100 eligible lists were established as the result of competitive examinations. The methods of keeping these lists and recording certifications and appointments are very complicated and involved and show evidence either of carelessness or lack of time on the part of the administrators thereof, for the proper recording of all the information that ought to be placed thereon.

DIFFICULTY IN ADMINISTERING ELIGIBLE LISTS

There are two reasons why eligible lists are difficult to administer:

First.—The application of the “one in three” rule. This rule provides that, “the Secretary shall * * * certify to the appointing officer for appointment * * * the names of the three persons, if there be as many, standing highest on the list. If the appointing officer shall notify the Commission of more than one vacancy to be filled, the Secretary shall certify to the appointing officer the names of as many persons as there are vacancies to be filled, with the addition of two names. No person shall be certified from an eligible list more than three times to the same officer for the same or similar position at the same rate of compensation, except at the request of such officer. From the persons whose names are so certified, the appointing officer shall make a selection to fill the vacancy or vacancies.”

The "one in three" rule makes it difficult to keep track of certifications, to know when a candidate is finally passed and to keep the record accurately, particularly in view of the fact that each person is entitled to three certifications to each department head. The two requirements, the one of competition as provided by the Constitution and the other, the certification of three names intended for a proper consideration of the candidate, make the administration of eligible lists inherently difficult.

The form of eligible lists now in use, however, and the method of recording certifications have long since been outgrown and have a tendency to multiply the possibility of errors. In the course of the examination conducted by the staff of this Committee, eighty-nine apparent irregularities were discovered. Further investigation revealed the fact that all but three of these irregularities were due to the methods of recruiting. In the case of the three instances mentioned, the information developed was too fragmentary for a judgment.

The second difficulty in the administration of eligible lists is due to the rule requiring the appointment of candidates with reference to the place of residence. (See section 14 of the Civil Service law.) These requirements not only make the administration of eligible lists difficult and complicated, but often result in the selection of unqualified candidates who may be low on the list.

DEFECTS IN THE PRESENT PLAN OF ADMINISTRATION OF LISTS

The present methods of administration are defective in the following respects:

Improper Consolidation of Lists

Under the present practice the consolidation of several lists, before the expiration of the minimum term of such lists, is permitted. Where a new list is established owing to the danger of exhaustion of the first, the Commission often effects the consolidation of old lists with the new lists by transferring candidates on the first list to positions on the latter, according to the average obtained. Under this practice, the person standing, for instance, twenty-first on the first list may stand eighty-first on the second. It is possible that his standing on the later list may exclude him from appointment which he

would have received if the original list had continued for the minimum period.

The extent to which this practice is carried, the number of candidates affected, and the change of rank are shown in voluminous data filed in the records of this Committee. The Civil Service Commission should at all times be free to cancel or destroy an eligible list which is unsatisfactory in respect to qualification of candidates. But there is no reason why a satisfactory list, i. e., a list on which the candidates are qualified, should be destroyed or changed before the minimum period has expired. Just treatment of those on this list should forbid such action. On the other hand, there is no reason for transferring to a new list former eligibles who have not been reached or appointed, on a list which should have expired.

It has been urged that the practice of consolidating such lists is necessary because of the heavy demand for certifications from a department such as the Public Service Commission of the first district. These demands would exhaust a list or several lists with respect to the Public Service Commission before the minimum period had run. This explains why new lists should be established for such departments, but it does not indicate why the eligibles on the first list should be adversely affected with respect to other departments which had not drawn on the earlier list for certifications. It is out of keeping with the principles of the merit system to reduce the standing of a candidate, before the expiration of the period of his eligibility, to such an extent that he loses opportunity for certification of which he had been assured through such competition.

Though a change in the method of recording certifications, the objections that arise from the loss of records in the transfer may be eliminated.

Certification of Candidates at Widely Different Salary Rates

The practice of making appointments from the same eligible lists for work of the same nature at widely varying salary rates was commented upon in the first report of this Committee. In numerous cases, candidates are required to state in advance the minimum salary that they would accept and whether they would accept appointment at an institution. Abuses arising from cer-

tifications made from the same list at widely different rates have been a very important factor in bringing about the unstandardized conditions obtaining at present. The standardization program as proposed will prevent these.

Indifference as to the Life of Certification Lists

Upon request of departments, lists of eligibles are certified from which appointment is to be made. This list is termed "Certification List." Investigation into the practice of the State Commission reveals that there is apparently no limit set to the life of a certification list as the law is silent in regard to this particular point. There is no reason why such lists should be allowed to stand for more than ten days as a maximum. Under present practice, the appointing officer is permitted to wait, in some instances, as long as twenty-eight months before making an appointment. By this means, he "starves out" candidates standing high on the list and those who ought logically to be appointed to the position and reaches some particular favorite who may be at the bottom of the list. This practice is so well known in civil service administration and the reason for such delay generally so obvious that the Commission should take steps to correct any possibility of abuse by it in the future.

Establishment of Unnecessary Lists

In the clerical service alone, between 1911 and 1915, there were nine eligible lists created from which no appointments were made, and eight lists created from which less than five appointments were made. All of the appointments from these lists could have been made from other available lists. The total number of lists established in this period, from which no appointments were made, was 123. On these lists were 2,443 names. The residence clause, already commented on, is a complicating factor in this connection and entails much additional labor. For instance, during the life of one eligible list, eight similar lists had to be established to cover geographical distribution inadequately represented on the first list.

RECOMMENDATION AS TO THE ADMINISTRATION OF ELIGIBLE LISTS

To improve the present practice of administration of eligible lists, the following recommendations are made:

First.—The discontinuance of the consolidation of unexpired eligible lists.

Second.—The restriction of certification from a single list to salary rates which might be regarded as standard for the line and grade of work covered by the examination.

Third.—The discontinuance of the practice of establishing unnecessary lists.

Fourth.—The adoption of a new form of eligible list, preferably a larger sheet in a loose leaf binder.

METHODS OF ADVERTISING EXAMINATIONS**PUBLICITY AND EXTENT OF ADVERTISING**

The advertisements of examinations are prepared by the assistant examiner and reviewed by the Chief Examiner before publication. These contain the title of the position for which examination is to be held, subjects and relative weights of the examinations, experience requirements, occasionally, the duties of the position and often the department where the vacancy exists. The examiners do not make an exhaustive study of the requirements of a particular position preparatory to advertising the examination. They prepare the advertisement along the lines requested by the department in which the vacancy occurs or, in case of clerical positions, in accordance with stereotyped forms that are found in the manuals of examinations printed for each related group of positions.

During the last few months, the advertising matter shows an attempt to state more clearly the duties of positions with a view of excluding undesirable candidates and making competition more attractive to those who are properly qualified.

PUBLICITY GIVEN TO ADVERTISEMENTS

The advertisements for all examinations to be held on a given date are grouped on a single sheet which is sent out for posting in public places throughout the State and circulated among the

various State institutions and other interested parties. No attempt is made to have positions of importance stand out with greater prominence than others. No distinction is made in the advertising for one position over another. A mailing list of various institutions is used but this list is not specialized for particular examinations. Hence, an examination for a junior clerk receives the same degree of publicity as an examination for factory inspector or deputy in the Industrial Commission. A specialized mailing list is kept for those who ask for information with regard to particular examinations to be held in the future. These persons are notified when the examination is ordered and a copy of the advertising is sent with one of the manuals referred to.

Except in the case of the higher technical examinations for which it is thought necessary that appeal for candidates be made through engineering or other technical periodicals, there is no paid advertising in newspapers or magazines. Much free publicity is gained by sending brief notices of all examinations to the newspapers throughout the State. Much space is given to the State examinations by the "Chief" and the "Chronicle" in New York city, papers devoted to Civil Service. The result of the great publicity given by the Civil Service papers in New York city is that an unduly large percentage of candidates for the State service come from that city.

RESULTS OF ADVERTISING

The number of candidates for examinations indicates that the present method of advertising secures more than an adequate amount of competition for the lower positions, but is insufficient in that a majority of candidates come from the larger cities where free publicity is easily secured. In examinations for higher positions, however, the number of applicants is exceedingly small and this may be the greatest weakness in the advertising as at present conducted by the Commission.

CONCLUSIONS AND RECOMMENDATIONS REGARDING ADVERTISING METHODS

An appropriation should be made for advertising purposes. A definite policy should be outlined by the Chief Examiner to secure

better results than at present. The State Commission might begin an improvement by making, for each examination, specialized lists, containing the names of persons, organizations, schools, business firms, etc., who would be likely to be interested in placing candidates of the required standard in the way of securing positions in the State service.

It might also send advertising matter to all of the universities and educational institutions of the State, business colleges, Y. M. C. A.s, etc., etc., particularly and especially, "up State."

METHODS AND STANDARDS OF EXAMINATION

The lack of a central or systematic control over the establishment of rates of pay and titles and the unstandardized condition resulting therefrom have complicated the problem of recruiting employees, both for the competitive positions which are filled after examinations conducted by the Civil Service Commission, and for the exempt positions which are filled by the administrative officials, without examination or other restriction. The size and importance of the problem devolving upon the examining machinery of the State Civil Service Commission is indicated by the fact that the competitive service includes some 11,000 positions. One of the many purposes of this investigation was to determine as far as possible, the methods and standards of the examining division and their relation to the plan recommended by this Committee.

This study was limited, in a general way, to the examinations for the clerical, engineering and inspectional service under the new specifications.

METHODS OF MAKING THE STUDY

The methods and standards of the examining division were examined as follows:

First.—Such material as was available with reference to the work of the division was collected by the examiners.

Second.—The advertising, questions and eligible lists for the specific examinations were secured and analyzed in an effort to obtain a knowledge of the practice of the examining division with reference to the setting up of the subjects and weights of examinations.

Third.— The papers of individual candidates were secured from the files and studied with particular reference to standards of rating.

The details and results of this study may be considered under two heads:

1. Organization and General Procedure of the Examining Division.
2. Standards of the Examining Division.

ORGANIZATION AND GENERAL PROCEDURE OF THE EXAMINING DIVISION

This division is in charge of the Chief Examiner who is responsible for planning and satisfactory progress of the examinations, development of satisfactory standards, improvement of examining methods, preparation of necessary forms for administrative and recording purposes, rating of papers and the preparation of lists of eligibles properly qualified for appointment.

Subordinate to the Chief Examiner are six examiners, a clerk-examiner, three stenographers, three typewriter copyists and a page. A fund of about \$10,000 is available for the employment of additional and expert examiners, local examiners, assistants and other temporary help. This fund is used almost entirely in the conduct of written examinations in different cities of the State where it is not possible to assign a member of the regular force. It has been repeatedly stated in the first report and in this report, that the examining division is undermanned. This report will show that the work of the New York State Civil Service Commission practically begins and ends with a more or less correct selection of employees. It certainly is not good economy to save money by leaving undone the most important functions of Civil Service administration. The examiners devote practically the whole of their time to the rating of papers, excepting when, because of limited clerical force, all the employees of the examining division have to be concentrated on clerical work, such as opening and checking applications. The examining staff is underpaid, consequently high grade work cannot be expected. Therefore, any criticism of methods and standards of the Commission must be tempered by a consideration of all

these facts and the statement that, on the limited appropriation available, it is impossible to introduce advanced methods in administration and high standards of examination.

EQUIPMENT

The examining division has not adequate equipment or space for the proper conduct of its work. The files used for records of examinations, examination papers of candidates, etc., are of the most obsolete type, of wood, without locks and not properly suited to the purpose for which they are used. There are not enough of them to contain the materials which it is necessary to file, many of the papers being packed in drawers. The space assigned to the Civil Service Commission is so limited that the Commissioners themselves are obliged to hold their official meetings in the business office of the Secretary. This is most unfortunate.

FILING METHODS

In view of the lack of proper filing equipment, any criticism of the method of filing records and other papers cannot properly be made. However, the practice adopted for the filing of examination papers is difficult to justify. They are filed numerically according to application numbers, regardless of the position for which application is made. Hence, although it is easy to refer to the papers of any single candidate by using the reports of the examination as an index, it is a difficult matter to assemble the papers of a whole examination. A better method would be to file by subject the papers of each examination by filing together in numerical order. This makes possible a ready reference to all the papers of a given examination and does not make more difficult the reference to the papers of any single individual.

CONDUCT OF EXAMINATIONS

The more important examinations are conducted in twenty-four cities of the State at the same time. Papers are printed or mimeographed, according to the number of candidates, and sent in sealed packages to the several examining centers where they are opened by the examiner in charge. The rules for the guidance of these local examiners necessarily regulate minutely the details of their procedure. The manual of Instructions to Examiners was reprinted in 1916, but is identical in every respect with the edition of 1909. After the completion of the local examinations

throughout the State, the examination papers are shipped to the office of the Chief Examiner and distributed among the examining staff for rating, each examiner usually rating only a single subject of the examination. In the large examinations for clerical positions, the examining force is so inadequate that clerks and stenographers are pressed into service to rate such subjects as spelling and arithmetic. The rating of one examiner is not checked or reviewed by another examiner or by the Chief Examiner, except in rare instances. The calculation of the general average of each candidate, according to the weights assigned to the examination, is made by an examiner and is generally checked by another examiner or clerk. The eligible list is then prepared and promulgated by the Commission, if it is satisfied with the result of the examination.

CONCLUSIONS ON GENERAL PROCEDURE OF EXAMINATIONS

First.—The fact that no change in the examining procedure has been made during the past six years, while progress has been made by other commissions, indicates the need of a careful study for developing and improving the technique of the Commission. Such study and reorganization must be made if the State Commission is to carry out the standardization program.

Second.—Papers of candidates are not properly safeguarded while being rated and the general average computed. Examiners and clerks have free access to them, no facilities are available for locking them and no one person is definitely charged with their safekeeping. It was impossible to establish a special case of abuse in this practice, but the methods in themselves are so loose as to merit criticism without reference to results. A separate room should be assigned to a custodian of papers, which should be given out to other employees only on definite orders signed by the Chief Examiner or one of his assistants, and every precaution taken to avoid any possibility of abuse. The same modification, however, should be made in this criticism as in the criticism of the examining methods because there is neither the space nor equipment for the maintenance of these safeguards at present.

Third.—The lack of modern mechanical devices for doing routine computation is worthy of comment. The adoption of a decimal scheme of subjects and weights and other readjustment of the procedure could be introduced and a rather ordinary grade of

clerk instead of an examiner could be used in doing this computing, all of which should be checked by another clerk. The computation of general averages and the preparation of eligible lists, however, demands such reliability and probity that complete responsibility should be enforced. At present, the practice is haphazard and such responsibility is lacking.

STANDARDS OF EXAMINING DIVISION

The standards that have been applied by the examining division will be considered under the following headings:

1. Subjects and weights of examinations.
2. Content of examination papers.
3. Use of experience as a subject of examination.
4. Conclusion.

SUBJECTS AND WEIGHTS OF EXAMINATIONS

The analysis of subjects and the relative weights assigned to various examinations shows that the practice has not been uniform in examinations of the same type and grade. On the other hand in examinations of different type, the weights and subjects are at times very similar. One or two comparisons in this report will suffice:

Hollerith Tabulating Machine Operator.

Experience	6
Arithmetic.	1
Spelling	1
Letterwriting	2

In the examination for calculating machine operator, a position very similar in character, experience was given a weight of 3, the duties a weight of 3, minor subjects being the same.

In contrast with this, the subject and weights of the examination for filing clerk and indexer, held November 5, 1914, are as follows:

Experience	2
Duties	4
Arithmetic	1
Spelling	2
Copying from plain copy.	1

These two examinations are for positions directly related in character and rating.

An apparent absence of standards was noted in the inspectional positions studied. For example, the examination for factory inspector had the following subjects and weights:

Experience and training	5
Questions on factory law	5
Duties	2

On the other hand, the examination for mine and tunnel inspector gives a weight of but 2 for experience, a weight of 5 for duties and for questions on labor law, 2. The subject of arithmetic is added with a weight of 1.

Although the limited number of examinations studied makes further evidence on this subject desirable, it may be said that there is lack of standardization in subjects and weights of examinations. This conclusion is confirmed by the fact that apparently no effort is made to use a standard scheme for indicating weights and subjects. Although the comparative tables used for purposes of analysis have been prepared on a scale of 10, it is found that the Commission has used eight separate scales totalling respectively, 1, 2, 3, 5, 10, 18, 20 and 40. This indicates a serious difficulty in the technique of examining, as it complicates the computation of general averages. However, it is not so much the determination of subjects and weights as the standards indicated by the use of the particular subjects that are of especial interest. It is noted in the examinations for the clerk group and those of the inspectional positions that undue weight is given to the subjects of arithmetic and spelling, penmanship, letterwriting and copying from plain copy and rough draft. This indicates that the examination practice as first adopted has not been very materially improved. The complaint that examinations are academic seems to be well founded. It is noted also that undue weight is often given a single subject in an examination. Because such subjects as arithmetic, spelling, penmanship, etc., are marked within very narrow limits or are so easy that practically every candidate receives a high percentage, it appears that real competition in many of the examinations is frequently

confined to a single subject and that the minor subjects of the examination are in large part merely qualifying noncompetitive tests. The remedy for the weakness of the present practice, which is quite perfunctory, is to raise the standards of examinations and at the same time include assigned topics which more accurately test ability and adaptability. Such a procedure would then permit of a more adequate and less perfunctory system of assigning weights to the several factors and subjects. The use of the subjects of arithmetic, spelling, etc., may be due to the fact that the rating of such papers is more easily accomplished than because of any theory as to the proper value of such subjects in civil service examinations.

CONTENT OF EXAMINATION PAPERS

One of the most important characteristics of examination papers prepared by the State Commission is the preponderance of the use of fact questions in examinations. This is seen particularly in those examinations in which the candidate is required to have a knowledge of certain state laws, as, for instance, the labor law. The questions in such cases practically call for a statement of different provisions of the law. They establish the fact that the candidate has, or has not, a good memory, or may, or may not have had opportunity for studying the law, but are otherwise valueless in the determination of the relative ability of competitors.

In studying the papers set up for clerical examinations, it was noted that a large number of question papers which had been used in former examinations were used in the examinations of 1914 and 1915. Furthermore, the same papers were used in different examinations given on the same day. From this, it appears that the standards of examinations have not been improved since 1910, and that no attempt has been made to improve them, at least in the clerical service.

A review, similar to that made of the examinations for the clerical service, was made of the examinations held for engineering and other technical positions. The period covered was the same. Among the earlier examinations the same questions were used in several examinations, but, as a rule, the content of examinations for the same positions was varied and with few exceptions was of a standard in keeping with the requirements of the position

for which it was held. The only criticism of the standards of these examinations is for those in the lower grades of the engineering service, i. e., axman, rodman and chainman. These were of such a nature that none but technically educated men could hope for success in them. These examinations were much more difficult than the examinations for highway inspector and inspector of construction, who receive larger salaries. In the higher engineering groups, the examinations were of the correct standard and were designed to meet the qualifications for assignment to particular branches of engineering work. The Committee is particularly interested in setting up standards of examination from the viewpoint of the service required and the value of such service to the State. The effect on standards of examinations of such external influences as the number of applications, the number of eligibles required for certification, the locality of the examinations, etc., demand a more elaborate study than has been made.

USE OF TRAINING AND EXPERIENCE AS A SUBJECT OF EXAMINATION

At no point are the standards of the examining division in such intimate contact with the program of this Committee as in the use of experience as a factor in examinations. One of the problems of this Committee is to set up definite qualifications for entrance into, and for promotion within, the service and, for all except the lower grade positions, a part of their qualifications consists in requiring certain minimum outside experience before entrance into the public service. Where the character and amount of experience are left to the discretion of the Commission, it is interesting to know how this discretion has been exercised in the past. Where specified requirements are set up by the proposed standard specifications, it is desirable to know how they compare with those set up by the Commission in former examinations. An analysis of the subjects and weights of the examinations studied shows that the factor of training and experience was used in all but two open competitive examinations in the clerical group and in all the open competitive examinations for the selected positions studied outside the clerical group. But this factor has widely different weights ranging from 1.5 to 10 on a scale of 10 for the examinations studied. There appears to be no standard

governing the weight given to this subject unless the fact that, because a certain weight has already been used in a previous examination for the same position, a standard is thereby created. Despite the absence of standard, the fact that training and experience are used so constantly as a factor should make easy the work of the Committee with regard to the setting up of proper standards. In the last examination for junior clerk, the State Commission took the advanced step of setting up minimum educational qualifications — three years of high school education, or the equivalent, to be evidenced by a certificate from the Board of Regents of the State of New York. This marks a distinct advance. However, there are two drawbacks to this apparent progress in the policy of the Civil Service Commission:

First.— There is no investigation of the truth of the statements made by candidates upon which the experience rating is based. This is due, as most of the other shortcomings are, to the lack of adequate appropriation to employ the necessary investigators. In any scheme of standardization, it is necessary that experience play an equally important part in civil service examinations. This being true, the only way to secure true competition is to verify the statements of the candidates by an impartial investigation. Owing to the fact that the importance of one's own work is seldom stated modestly and that it is impossible for examiners to make due allowance for any natural exaggeration, it is essential that an independent investigation be made.

Second.— The other defect in the use of experience papers is found in the theory regarding their value as a factor of an examination. The term "experience" is frequently interchangeable with the term "age." The instructions on rating experience state:

"In marking experience the following topics will be considered: Age — The examiner will determine standard limits of age most desirable for the position. The candidates within those limits will receive the maximum allowance for age and other candidates will be rated according to their variation from the standard adopted."

Litigation is now pending in the Court of Appeals against the Commission because it set a maximum age limit in a county

examination for the purpose of automatically excluding civil war veterans, and it will be found in other examinations that they have been trying to make too much of seniority in the rating of examination papers. For a complete verification of this conclusion further study is necessary. In this connection, the question arises whether experience papers should in every case be made a basis for competition between candidates, or whether in the lower positions, particularly, the requirements of a standardization program are not satisfied when the experience satisfies the minimum qualifications required by the specifications. Does not the comparative rating of experience in the lower grade examinations which should be filled by a young man, in the best interests of both the candidate and the State, make it more probable that older men because of longer experience, will be preferred?

Another deviation from the proper use of experience papers is their use as a factor in an examination where definite minimum requirements are not set up at all, at least are not mentioned to candidates in advance. As all training and experience papers must receive a mark of 60 per cent. to permit the candidate to continue in the examination, some standards must be in the examiner's mind as to what lack of experience will give a man less than 60 per cent. and thus eliminate him. But these cannot be real, straightforward standards or they would be stated in advance. If, on the other hand, every candidate is to be given 60 per cent. to start with, then we have a comparison limited to 40 per cent. on a scale of 100. Is experience properly a subject of examination when a candidate is not required to have a minimum experience to qualify him in performing the duties of his position?

A third use of experience papers which is not commended is found in the endeavor to make it serve the purpose that in many other commissions is served by a practical examination. The marking of examinations on the uninvestigated statements of applicants is not a proper substitute for practical tests.

A fourth use of experience papers worthy of adverse comment is the too frequent employment of this factor as the sole factor of an examination. This is found in three cases:

1. For high grade positions in place of the better known "non-assembled" examination.

2. In examinations where the number of candidates is too few to make it practicable to set up a written examination.

3. For lower grade positions which require some technical ability, for which positions it is difficult to hold examinations.

The use of experience as a factor in State examinations follows the line of least resistance and is not the result of a carefully developed policy for various types of examination.

RATING OF TRAINING AND EXPERIENCE PAPERS

In the rating of experience as in other subjects, there is no check of ratings of an examiner, and very often the rating of these papers is done upon the application sheet of candidates. This does not, in itself, indicate that there ever has been any fraud or injustice done, but when the name of the individual, whose paper is being rated, appears, the personal element is, or may be, present, which is contrary to good civil service practice. The statement of experience of the applicant upon his application form is a very desirable feature in any case. For instance, training and experience may be made a qualifying factor, in which event these papers should be rated before the examination is held. If this statement is made upon a detachable sheet, given a proper identification number and graded after it is detached from the body of the application, a great economy in time and labor might be gained for the Commission.

ORAL EXAMINATIONS

The oral examinations of the State Commission are not standardized and very frequently are not even rated, being merely qualifying. When marks are given, they are apparently based upon impressions. It is in the technique of the oral examinations that the Committee feels great progress ought to be made, for it is only in the oral examinations that the way in which a candidate might act under given conditions may be observed. His mental action and personality, his alertness, his presence, address and many other important and intangible qualifications may thus be given due consideration.

LACK OF CHECKS IN RATING PAPERS

The investigation reveals the fact that most, if not all, of the work of rating is done in one process; i. e., the rating made by one examiner is not checked by another. This is due to the fact that there is not sufficient force to do it. There must be *at least one* check on all original ratings, before the system is free from obvious criticism. This criticism must not be construed to mean that the integrity of any examiner is questioned. It is merely to call attention to and emphasize the necessity of reducing the probability of error to the lowest possible terms, and this is possible only by an increased examining force.

PROMOTIONAL SYSTEM

PROVISION OF LAW

The law provides that "vacancies in positions in the competitive class shall be filled, so far as practicable, by promotion from among persons holding positions in the lower grades of the department, office or institution in which the vacancy exists. Promotions shall be based upon merit and competition and upon the superior qualifications of the person promoted as shown by his previous service, due weight being given to seniority."

MEANING OF PROVISION

This provision must be construed as emphasizing the three following requirements of the promotional system:

First.—That vacancies shall be filled as far as practicable by selections from incumbents of positions in lower grades.

Second.—That promotion involves advancement from one grade to a higher grade with a corresponding change in duties.

Third.—That such promotion shall be based upon merit and competition.

Civil service practice in the past has conformed to the first requirement. It has, however, ignored the second and third provisions, the one being to protect the state from arbitrary and wasteful advancements, the other to protect the employee and to secure to him adequate opportunity for advancement based upon merit.

The failure of the Civil Service Commission to fulfill all of these requirements of law has not been due to reactionary policy

or indifference. The present Commission has recorded its approval of the proposals of this Committee and has cooperated with it freely. It has also requested that this Committee state in detail the best methods of putting its recommendations into effect. Here, again, the Commission has been hampered with its present lack of facilities. The term "promotion" as applied to the civil service of New York State refers primarily to an increase in salary. The Civil Service Law, section 16, provides that "an increase in salary or other compensation of any person holding an office or position within the scope of the rules in force hereunder, beyond the limitation fixed for the grade in which such office or position is classified, shall be deemed a promotion." Under the powers granted by this section, a great many positions in the competitive class are graded, not according to duties but according to compensation. With some exceptions, a uniform grading is applied to positions in the so-called "graded" service. This begins with positions up to \$300 per annum and runs through twelve grades, the last grade being for positions over \$3,000 per annum. This grading refers, in no manner, to the relative value of positions. It is adopted for the purpose of maintaining a check on indiscriminate increases in salaries. In its application, however, this purpose has been lost sight of and it may be said that the arbitrary classification of positions according to salary rates has fostered irregularity of compensation. An examination held for a change in salary when, there is no corresponding change in duties, may not properly be called a promotional examination. But this is the interpretation of the term "promotion" as used by the State Commission.

INTERPRETATION OF THE TERM "PROMOTION" AS USED BY THIS COMMITTEE

The term "promotion" is used to indicate the assumption of more important duties and responsibilities. Such a promotion generally carries with it an increase in salary, and properly so. Such an increase in salary is granted as the result of a promotion and in itself does not constitute the promotion. The interpretation of the term "promotion" upon which the new schedules are based, is important and the Committee recommends that this interpretation be substituted for the present arbitrary and narrow

construction of the term. The Committee, on the other hand, realizes the need for increase in salaries without change of duties in order that employees may be rewarded to the extent that their efficiency increases while performing the same duties. This will be brought about by the establishment of ranges of compensation for each grade of work as outlined in the first report. Each grade includes appropriate standard rates; advance from one to another to take place, however, without examination after a minimum period of satisfactory service. The distinction between a salary increase within a grade, which this Committee terms advancement, and promotion from grade to grade with change of duties is, that one is administered without examination and is not dependent upon the creation of vacancies or new positions, while the other requires examination, appointment being made only as opportunity is created through a vacancy or a new position. The present practice is so completely at variance with the proposed and correct practice that fundamental changes would be necessary to bring about the latter.

An opinion of the Attorney-General (State Department Reports, Vol. v, pp. 495, 496, dated September 29, 1915) re promotions, sustains this interpretation, quoting *Hale v. Worstell*, 185 N. Y. 247. "The constitution provides for promotions as well as appointments on the basis of competitive examinations, but the promotions there contemplated are *advancements to higher positions*:" and "As the Appellate Division said in *People ex rel. Lodholz v. Knox*, 58 A. D. 541, 545, (appeal dismissed 167 N. Y. 620) 'clearly it is the position and not the salary which fixes the grade from which a promotion is to be made, which shows that what the Legislature evidently had in view was that the grading should be determined not by the pay received but by the duties performed.' "

IRREGULARITY AND RAPIDITY OF SALARY INCREASES AND PROMOTIONS

In the first report on page xcvi is a table showing the average length of service in months and average salary increases for each year of service of clerks in the Departments of the Comptroller, Insurance, Health, Secretary of State, Labor and Education. This table shows the extent to which the arbitrary and rigid

system of advancements and promotions has resulted in discrimination against departments in which the opportunity for advancement is restricted. It also shows that an abnormally high rate of salary increases has developed in certain departments, a factor which, in large part, explains the accumulation of overpayment. The regulation of rates of compensation is not conferred upon the State Civil Service Commission, hence, it cannot be charged with responsibility for the present irregularity. The practice of the Commission, however, in administering salary increases is in large part responsible for its failure to check the indiscriminate increases.

PROMOTION WITHOUT COMPETITIVE EXAMINATION

A great many promotions are made without competitive examination, in violation of the provision of law. The exact extent of this violation cannot be estimated, and time for exhaustive studies of the records has not been available. That the percentage is large is shown by the following facts:

First.—Of twenty-four promotional examinations for positions in the clerical group in 1914 and 1915, only five were held for positions outside of the Education Department and the Public Service Commission of the first district.

Second.—According to the last available statistics (1913) seventy-one competitive promotional examinations were held, 686 candidates passing. During the same year 1,218 employees were promoted. It must be considered, in connection with this statement, that the majority of employees on eligible lists are not promoted during the life of the list — one year — hence the percentage of appointments without examination must be greater than these figures show. The causes for the failure to make promotions as the result of competitive examinations are:

1. The limitation of eligibility for promotion to bureaus or other administrative units within departments. This fact reduces the number of persons eligible and whenever this number is three or less, no competitive examinations are held, as the department head has the right to appoint any one of three certified candidates, regardless of standing, and when only three candidates are eligible, it is a waste of time to determine their relative standing. The Secretary of the

Commission states that it is the policy of the present Commission to limit competition for promotional examinations on geographical rather than bureau lines and, so far as possible, to open the competition to all eligible employees in a department. This being done, the opportunity for advancement based on merit ought to be greater. The next step would be to throw open the examinations to several departments for positions which do not require a specialized knowledge of departmental duties.

2. An apparent limitation of competition among those eligible. In the promotion examination to Chief Clerk, Comptroller's Office, Mortgage Tax and Municipal Accounts Bureau, eighteen employees were eligible but only one application was received. For promotion to junior proofreader, grade 3, Public Service Commission, first district, nineteen were eligible, one application was received. These cases are typical. The selection of these was at random and does not imply that the Committee found anything to criticise in these instances. The Secretary of the Civil Service Commission, however, admits that cases of intimidation by department heads in order to secure the promotion of favored employees, have been brought to his attention. It is difficult to see how this is to be prevented, as the appointing officers, with his choice of three, is sure to pass over any employee who acts contrary to his wishes. The practice in many states and municipalities is to appoint only the highest name certified from a promotional eligible list. This provision in the New York State Law would doubtless correct this abuse.

3. Apparent efforts on the part of department heads have been made in the past to "beat" the civil service law. In many instances there has not been proper co-operation between the Civil Service Commission and the department heads. This condition the present Commission is zealously endeavoring to overcome. Until the Civil Service Commission has a more intimate knowledge of departmental conditions, this and other obstacles to proper administrative control will make their influence felt, as in the conditions enumerated above.

THE PROPOSED PRACTICE IN PROMOTIONAL EXAMINATIONS

The practice proposed by this Committee contemplates the restoration of competition in making promotions throughout the service. It would accomplish this:

First.—By widening the area from which promotions shall be made, to include all officers or bureaus, thus bringing in greater competition.

Second.—By eliminating all features of arbitrary limitation from competition.

SUBJECTS AND WEIGHTS IN PROMOTIONAL EXAMINATIONS.

There is the same lack of standards in the establishment of subjects and weights in promotional examinations as in open competitive examinations, although, in the former, the variations are usually found between departments rather than between positions in the same department. In nearly all promotional examinations the standard of seniority is used with a weight on a scale of 10, generally between 1.5 and 3.33. Seniority is rated in accordance with a scale on which a service of six months is given a rating of 60%. From six months to fourteen months, each additional month is given an increment of 2.5%. From fourteen months to eighteen months, each additional month is given an increment of 1.5. From eighteen months to three years each additional month is given an increment of .5 and from three years to four years, each month is given an increment of $\frac{1}{3}$ of 1%. A study of this scale shows discrepancies, apparently because it is deemed necessary to reach 100 for seniority at the end of four years of service. This factor is probably the one which has been most abused in connection with promotional procedure. Beyond certain limits varying with the kind of work, additional service must be considered as an evidence of stagnation rather than a virtue upon which promotion should be based.

When the weight of 3.33 is given to seniority and, in addition, experience and training are considered factors in which weight is given to the experience gained in the position from which promotion is made, injustice is sure to be done. It is believed that, as a factor in determining fitness for promotion, seniority should be given a weight not to exceed .1 on the entire examination, or better still, eliminated entirely.

TRAINING AND EXPERIENCE

The use of this factor in promotional examinations is unusual as an employee who has received an original appointment should not have his chances for promotion affected by a factor over which he has no control, no matter how well he performs his duties in the lower grade. However, this factor is frequently used in examinations held by the State Civil Service Commission. In some cases, it is synonymous with seniority; in other cases, for instance, in the Education Department, it is used in addition to the factor of seniority; and in rating it, the education and experience of a candidate previous to his appointment to the public service are taken into consideration.

EFFICIENCY

Efficiency is used as a factor in practically all promotional examinations, although no system of properly controlled records of individual efficiency is prepared except in isolated instances. In the Public Service Commission of the first district, records are used for promotional purposes over which no supervision is exercised by the Civil Service Commission. The uncontrolled use of this factor in promotional examinations practically permits the department head to determine the result of such examinations. The Commission accepts this statement of efficiency of the competitors unless the attempt to rate unjustly is so open that it cannot be overlooked. In the clerical examinations for the Public Service Commission of the first district, it is the only factor in promotional examinations, *excepting in every other grade*. This actually puts the question of promotion in the hands of the department, the eligible list being set up strictly in accordance with the records of the Public Service Commission as to the efficiency of its employees. If any system is to be built up in which promotions are to be based on merit and fitness and weight is to be given to efficient service in the grade from which promotion is made, it is necessary to have a uniform system of efficiency records supervised and controlled by the Commission.

DUTIES

The use of a duty paper is infrequent among the examinations studied. Questions relating to the duties of the position to which the promotion is made should be designed to test the ability of

the candidate to fill the higher position. If the promotion does not involve a change of duties, there is no occasion for showing ability to perform work of the higher grade. This is possibly one reason for the failure to use the duty paper more frequently.

Another reason, and the most important, is the lack of knowledge that exists regarding the departmental procedure and duties of employees. It is due to this lack of knowledge more than to any other reason that the Civil Service Commission fails in its attempt to establish and maintain an effective promotional system. To become a more effective administering body, the examiners or investigators of the Commission must be accurately informed with respect to departmental procedure and employment conditions. It is the purpose of this Committee to turn over sets of personal service and work record cards, organization charts, departmental reports and other material on organization which it has assembled and compiled for the use of the Civil Service Commission. All of these should be currently checked and revised by the examiners and investigators of the Commission in order to maintain the proper control.

This Committee repeats the recommendation in its first report that a Division of Standards and Service Records be established by the Commission to carry on and complete the work inaugurated by this Committee.

PROCEDURE IN PROMOTIONAL EXAMINATIONS

Promotional examinations are held on the request of the department heads. The Civil Service Commission decides upon the eligibility of employees and, from its roster, prepares a list of these eligibles which is forwarded to the department for posting. A notice and an application blank are sent to each individual eligible. This is all that is done by the Commission in safeguarding the rights of employees who are eligible for promotion. This protection is not sufficient. The practice of preventing employees from taking promotional examinations, while difficult to trace, is shown in the need for such an order as the following:

“It is impracticable to hold promotional examinations for the same positions and grade in any department oftener than once in six months, and then only in cases where there is no appropriate eligible list of three or more names.”

The previous practice was to have it arranged in the department that less than three should apply for promotion in order that one specific candidate be appointed. Shortly afterwards, the Civil Service Commission would be asked to hold another examination of the same kind.

LENGTH OF SERVICE

Under the present practice employees must have served six months in the grade from which promotion is sought. This Committee believes that the length of service required in the lower grades should be varied with the character of the position and not be uniform for all positions in the service. These requirements will be noted in the specifications published in the first report.

PREPARATION OF SERVICE OR EFFICIENCY RECORDS

The preparation of a system of service records covering the employment of each person in the service and the elements making for efficiency should be worked out by the Division of Standards and Service Records, the organization of which is recommended in the first report. These records must be prepared so accurately that they will show a complete history of each employee and form the basis for the rating on efficiency in all promotional examinations. The preparation of these original records must be in the hands of the departments subject to review and verification by the Bureau of Standards and Service Records of the Civil Service Commission. With such a system of records the weight given to efficiency as a factor in promotion should be increased. This will place a premium on efficiency with the result that the service in all departments will improve and a genuine esprit de corps will be created.

COMMENT RE OFFICE RECORDS AND FORMS

The study of this Committee shows that a revision of the existing forms of the office of the Civil Service Commission is necessary in order to meet the demands of the service more adequately. The existing forms and records in a great number of cases are obsolete, the procedure is involved and encumbered

with indirect methods and useless action. Certain additional forms should be introduced to facilitate action of the Commission and simplify its relation with departmental organization. The most noteworthy instance of the obsolete forms is the eligible register. The eligible lists are now recorded in longhand in large record books. All eligible lists are recorded in the register as promulgated regardless of classification of any sort. As each candidate is entitled to three certifications to each departmental head for positions to which he is eligible, the record is often confused where certifications to a number of departments are necessary, and in any particular case a disproportionate amount of study is required to ascertain the real facts. It is suggested that an entirely new form be derived and used in loose leaf binders, arranged according to clerical, technical, engineering, skilled labor and other services in separate volumes for convenience in reference. Other like suggestions could be made which would result in the simplification of this procedure.

REPORTS TO THE LEGISLATURE

Section 6, paragraph 5 of the Civil Service Law prescribes as one of the duties of the Commission: "Make an annual report to the Governor for transmission to the Legislature, showing its own action, the rules and regulations and the exceptions thereto in force, and the practical effects thereof and any suggestions it may approve for the more effectual accomplishment of the purposes of this chapter."

Up to 1909, the report was confined to one volume, a large part of which was the civil list. Beginning with 1909, the reports have appeared in two volumes, the first containing a general statement of the activities during the year supplemented by tabular statements of examinations held; the classification by departments; appointments in the various classes; provisional appointments; employment without examinations; promotions, resignations, etc.; amendments to the rules, classification and regulations; extracts from the minutes of the Commission; the rules of municipal civil service commissions approved during the

year, together with exceptions to the rules wherever made; a summarization of the reports of the municipal commissions and, also, a recapitulation in the form of a tabulation of the work of the municipal commissions; a digest of the court decisions, the opinions of the Attorney-General; the Civil Service Law, rules and regulations.

The second volume originally contained nothing but the civil list but, of late years, it has contained a general descriptive report of the activities of the Commission. The civil lists are very valuable in that they furnish a practically complete list of all of the servants of the State, arranged by departments. It has been of great value to this Committee in its work. For the purpose, presumably, of economizing space a complete tabulation of the employees of the hospitals has been omitted. In conducting one or two investigations, it has been necessary for this Committee to depend entirely upon the civil list for its information and it has been found that the recapitulation showing the distribution of the classification appearing in the front of the book does not check accurately with the enrollments of the departments as shown in detail in the body of the volume. Here, again, a criticism of inaccuracies of this sort must be tempered by the knowledge of the actual working conditions in the office of the Commission and the impossibility of having an adequate check upon the work of this sort there.

A general criticism of the report of the Civil Service Commission is that it is too much like the usual "official" report, in that it contains a great mass of material which serves no purpose, is not of general interest and could be easily dispensed with. As there is nothing in the report which is not now made mandatory by the law, the Committee recommends a revision of section 6 of paragraph 5, so as to contain only matters which are of vital importance and which will serve as a check on the proper administration of the law. In the report for 1915, the present Commission has shown a keen appreciation of its handicaps in administration and of the labor lost in doing work the results of which are never used, and makes suggestions for the improvements of

its service, all of which are covered at length in this and the first report of this Committee to the Legislature.

The fact that the second volume of the report of 1915 has not yet (November 17, 1916) been distributed is one more indication of the necessity for granting an additional appropriation, that, at least, the functions made mandatory by law may be promptly and accurately performed.

CLASSIFICATION OF THE JUDICIAL AND COUNTY SERVICE

The Committee planned originally to carry the standardization studies through the judicial and county service of the State during the current year, and, to this end, send out cards to all the counties and courts in February. Owing to the enforced reduction of its staff, however, only a most cursory study has been possible. The cards have been received from some of the counties and some of the courts, but others, after repeated requests, have failed to fill them in and return to this Committee. The work, therefore, has been largely confined to office studies of such of the counties as have been classified, eighteen in number, and such data as are published by the State Civil Service Commission.

It is far from the purpose of this Committee to suggest that politics as a factor in government, be eliminated. After this cursory study of the organization of the counties, there are, however, some defects and injustices which are so patent that this Committee would feel remiss in not making mention of them in this report.

COUNTY ORGANIZATION

In the first place, the organization of the county, as a political subdivision, is unique. Excepting in isolated instances, county government is independent of State control. Wherever there is supervision by a State department it is likely to be superficial. The Board of Supervisors, which is essentially the controlling agency in the administration of county affairs, has jurisdiction over matters of purely local interest, in which the application of purely business principles should suffice for the complete and

satisfactory solution of all detail. It would seem that this would induce extensive application of the merit system, but for some reason, the county unit has been overlooked to a considerable extent in civil service administration. To be sure, the State has classified the service of eighteen counties embracing the preponderance of the population of the State, and contemplates the classification of others; but the entire absence of any standards whatever is more apparent in the county service than in either the State or municipal service. A careful analysis of the tabulation made a part of this report, which shows wide variations in salaries for identically the same sort of service in various localities, indicates the necessity for a program of standardization in the service of the counties which have already been classified. If such irregularities are found in these counties, there is no reason to suppose that conditions are different in the counties whose service has not been classified and the Committee recommends that an adequate appropriation be made to the Civil Service Commission for carrying this work throughout the counties of the State. This recommendation is based on the thought that the work of this Committee in connection with standardization will probably be discontinued with this session of the legislature and whatever work is accomplished in the future will be done through the staff of the Civil Service Commission itself.

MULTIPLICITY OF TITLES; INEQUALITIES OF COMPENSATION

A list of the titles employed in the services enumerated above, has been prepared, and classified as nearly as may be without the work cards, into the Groups established in the First Report to the Legislature. With them are given the number of the positions under each and all of the salary rates attached thereto. (Table I)

CLERICAL SERVICE

As the Clerical Service represents the great mass of employees — both of the Courts and Counties — the discussion of the inequalities in this service will suffice to cover, generally, the entire situation. In the county positions enumerated, are included the positions of clerical nature in the county courts, the lists prepared for the State Courts containing only the positions therein.

In order to enumerate specifically some of the inequalities, it is desirable to bring attention to the following titles, and the wide range of salaries:

Bookkeeper, \$660 per annum to \$2,000 per annum, ten rates.
Cashier, \$1,080 per annum to \$3,000 per annum, ten rates.
Clerk, \$300 per annum to \$4,000 per annum, thirty-nine rates.
Assistant clerk, \$540 per annum to \$3,000 per annum, seven rates.
Chief clerk, \$1,500 per annum to \$10,000 per annum, eleven rates.
Comparing clerk, \$720 per annum to \$2,000 per annum, five rates.
Clerk of court, \$1,200 per annum to \$9,000 per annum, twenty rates.
Deputy clerk of court, \$800 per annum to \$5,000 per annum, five rates.
General clerk, \$520 per annum to \$2,400 per annum, fourteen rates.
Index clerk, \$780 per annum to \$2,300 per annum, thirteen rates.
Probate clerk, \$1,500 per annum to \$5,000 per annum, four rates.
Record clerk, \$950 per annum to \$3,000 per annum, six rates.
Transfer tax clerk, \$720 per annum to \$2,400 per annum, seven rates.
Interpreter, \$800 per annum to \$3,000 per annum, ten rates.
Messenger, \$300 per annum to \$1,800 per annum, fourteen rates.
Stenographer, \$300 per annum to \$2,750 per annum, twenty-one rates.

In the Clerical Service in the counties. there are 261 different titles. Owing to the fact that much of the service is not covered at all in the First Report, there is need for a large number of new titles with specifications drawn to cover them, but that it is necessary to have 261 of them is entirely out of the question.

It is to be expected that salaries in the counties embraced within the greater city will be higher. Without studying the work cards, it will be manifestly impossible to say that the work done by any individual under any title is not worth the salary paid therefor, but under any definitions of work it is impossible to reconcile the title of "Chief Clerk" with a salary of \$10,000, "Clerk of Court" with a salary of \$9,000, "Assistant Clerk" with a salary of \$3,000, or "Deputy Clerk of Court" with a salary of \$5,000.

It is noteworthy also that all of the positions thus enumerated are in the "Exempt Class."

IRREGULARITIES IN SALARIES OF ELECTIVE OFFICERS

The incongruities of salary are by no means confined to the Classified Service. As a general business proposition it is interesting to observe the facts as presented.

A few cases will be cited:

Commissioner of Jurors . . .	\$1,500 to \$6,000	per annum
County Clerk	2,000 to 15,000	per annum
Department County Clerk..	1,200 to 6,000	per annum
District Attorney	1,200 to 15,000	per annum
Treasurer	1,500 to 10,000	per annum
Sheriff	2,000 to 15,000	per annum

A more specific study of the salaries of county clerks and sheriffs (Table II) reveals the fact that population has little, if any, bearing on the salary paid as in the case of the former, the County Clerk of Erie County with a population of 572,000, is \$5,000 per annum, while the County Clerks of Oneida County with 167,000, and Westchester with 322,000, receive \$10,000, and the County Clerk of Queens with a population of 397,000 receives \$8,000.

In the case of the sheriffs, Kings County with 1,798,000 gives \$15,000, New York with 2,138,000, gives \$12,000, Bronx with 615,600 gives \$10,000, and Westchester with 322,000 gives \$10,000. Erie with 572,000 gives its Sheriff \$5,000 and Richmond with less than 100,000 gives \$6,000; all of which goes to show that little heed has ever been given to the question of making the salary approximate a certain fixed relation to the responsibilities of the office.

It is unreasonable to expect results other than those shown in subordinate positions in offices, the heads of which are paid on such a haphazard plan.

Were it possible to adopt a reasonable basis of compensation, graduated according to population and duties, the possibilities of economies in taxation are almost limitless.

FURTHER COMPARISON OF COUNTY SERVICE

On the hypothesis that there should be some uniformity in the cost per unit of population, for the various services rendered, a table has been prepared (Table II) showing the number of persons employed, and the amounts paid annually for personal service in the various county offices in each of the eighteen counties whose service has been classified. The unit of population chosen is 100,000.

It is expected that differences will be manifest at once between those counties whose population is largely agricultural and those which are largely or entirely urban, but they should be consistent. The tables, however, show the same lack of uniformity in methods of employment as must be anticipated after the analysis of the unclassified offices, excepting in the offices of the District Attorney, where the number of employees and cost will naturally be expected to be higher on account of the larger proportion of criminals in the counties of urban population.

SHERIFFS' OFFICES

The study of the sheriffs' offices reveals a new class of employees, i. e., those not subject to examination because in a sense not public employees at all. (In the matter of *Flaherty v. Milliken*, 193 N. Y. 564.) (See Table) It would seem that there must be some discernible rule or reason in consonance with which the number of employees affected by this case would increase or diminish. Ulster and Chautauqua Counties, with populations of 85,000 and 116,800 respectively, have no employees under this exemption. On the contrary, Orange, Nassau, Rensselaer and Suffolk Counties with populations of 118,000 — 117,000 — 121,000 and 104,000 have 4, 11, 22 and 4 of these exempt positions respectively.

The counties with a large proportion of urban population, i. e., Erie, 572,000 — Monroe, 319,000 — Oneida, 167,000 — Onondaga, 214,000 — and Westchester 322,000 have 45, 15, 13, 7 and 40 exemptions, respectively, while the entirely urban counties of Bronx, 615,000 — Kings, 1,798,500 — New York, 2,137,700 — Queens, 396,700 — and Richmond, 98,600 have 43, 31, 50, 20 and 7, showing, conclusively, that the basis of apportionment is neither on the population nor on the character of the population.

A further analysis of these offices shows that the other service in this class varies widely, as evidenced by the tabular comparison following. (See Table VI)

The table of the positions not subject to competition under the *Flaherty* ruling (Table III) indicates the growth of the number and the range of positions to which this exception is alleged to apply, and its growth is cause for thought.

COURT DECISION

The decision in the Flaherty case, under which these exemptions were made, was based upon the opinion of Chief Justice Cullen that:

The relation between a sheriff and his appointees so far as civil process is concerned, is that of private employment. The sheriff is liable for default of his appointee, and the appointee for such default is liable to the sheriff and no one else. Deputy sheriffs executing civil process were therefore held not subject to the civil service law * * * and jail keepers and matrons whose duties, by reason of the fact that persons held under both civil and criminal processes are detained in the same jail, relate to both classes of prisoners, were also held exempt from civil service regulations.

The Court suggested, in its opinion:

“It may, also, be that the Legislature might by appropriate statute change the nature of the relation between the sheriff and his appointees so that the latter would no longer be strictly agents of the former, but independent public officers liable for misconduct to anyone injured by the same.”

In its report of 1908, the Civil Service Commission urged such action on the ground that the statute was framed originally to meet conditions which no longer exist.

Nothing has been accomplished in the intervening eight years, and the exemption has grown until it includes practically all of the jail service—whether there is a responsibility to the sheriff or not.

Why the clerical force of the sheriff comes under the exemption has not been shown. This Committee recommends legislation correcting this faulty relationship and providing for the classification of positions in the office.

CONFIDENTIAL POSITIONS

The word “confidential” has completely disappeared from the civil service law. (See report of the Attorney-General in State Department Reports, Vol. 5, p. 554). It cannot be said that because a position is confidential it must, therefore, be in the exempt class. On the other hand, there are, of course, many positions where the relationships are of such fiduciary character

that examination is impracticable. Impracticability of examination, not title of position, is the test. In view of the above, it is interesting to note the number of positions in the table called "confidential."

NECESSITY FOR EXTENDING THE STUDY

The recital of these irregularities and incongruities of the county service after the most superficial examinations, must make the necessity of a continuance of the work obvious to all who are interested in economy and efficiency in government. The Committee has had neither funds nor adequate personnel to make the exhaustive studies which are necessary. This is a task that must be performed by its successor. To accomplish the ends sought, the work should not stop with those counties whose positions are now in the classified service, but should extend to every county in the State.

STATE COURTS

Table IV shows all of the positions in the exempt class in court service and the clerical positions in the competitive class. In general, the same criticisms directed against the lack of standardization are apparent in this service, though the discrepancies are not so glaring. The principal inconsistency is in the exemption of positions in some courts which are competitive in others. The most conspicuous example of this is the office of the Chief Engineer (court house) Supreme Court, Appellate Division, First Department, which is exempt, although the same position is competitive in all other departments.

The exemption of "confidential" positions is almost universal. There are, however, confidential clerks who are in the competitive class at substantial salaries, \$4,500 per annum. This indicates that it is possible to recruit dependable confidential subordinates from competitive lists.

The usual laxity in the gradation of salaries of clerical positions with the title of "clerk" is evidenced in the range of salaries, i. e., \$1,000 to \$4,000 — with 10 rates, and 24 incumbents — 16 of whom receive \$3,000 or more.

The salaries in the courts as a rule are much higher than in any other service of the State.

Granting that the courts ought to have the best of service, it has been the contention of this Committee at all times that the State should in all departments command the best service that is on the market and the main purpose of the entire study has been to correct the evils of the present system to the end that the service in *all* departments will attract it.

If the responsibilities of positions bearing the title of "clerk" are so heavy and the duties so arduous that the incumbents are entitled to larger salaries than are given to the elective heads of State Departments and the heads of divisions of departments, whose duties involve technical ability, and mature judgment, the titles should be changed so as more adequately to denote such responsibilities.

The standardization of the court positions alone will require a careful study by the most competent examiners obtainable.

VILLAGES

The classified service of the villages, all in Westchester county, (Table V) shows lack of uniformity in titles, but not such marked differences in salary rates. The largest service is police (tabulated below) no specifications for which have been prepared, as no study has been possible.

	Popula- tion	Justice	Acting Justice	Chief	Officer	Sergeant	Patrolman	Captain	Lieutenant
Ossining.....	11,480	\$1,500 00	.....	\$1,500 00	\$1,000 00	.....	\$1,095 00	.....	.....
Peekskill.....	15,254	1,500 00	\$3 per day	1,500 00	.....	\$1,300 00	16 per week	.....	.....
Port Chester.....	12,809	1,500 00	5 s'g.....	1,800 00	.....	1,200 00	1,100 00	.....	.....
Ardley.....	537	.....	.....	.....	.....	.....	1,000 00	.....	.....
Bradford.....	.....	.....	.....	.....	.....	.....	2 50 per day	.....	.....
Briarcliff Manor.....	950	.....	.....	1,200 00	.....	.....	900 00	.....	.....
Bronxville.....	1,863	.....	.....	.....	.....	.....	75 a month.	.....	.....
Dobbs Ferry.....	3,455	.....	.....	.....	900	.....	980 00	1,500 00	1,200 00
Eastchester.....	.....	.....	.....	.....	.....	.....	900 00	960 00	.....
Greenburgh.....	.....	.....	.....	.....	900 00	.....	1,020 00	.....	.....
Harrison.....	1,000	.....	.....	.....	840 00	.....	.....	1,060 00	.....
Hastings-on-Hudson.....	4,552	.....	.....	.....	19 per week.	.....	.....	25 per week.	.....
Irvington.....	2,319	.....	.....	1,020 00	.....	.....	.....	1,300 00	1,100 00
Larchmont.....	1,958	.....	.....	.....	.....	.....	.....	.....	.....
Mamaroneck.....	5,699	.....	.....	.....	.....	.....	.....	1,200 00	1,140 00
Mount Kisco.....	2,802	.....	.....	960 00	.....	.....	.....	.....	.....
North Pelham.....	1,311	.....	.....	.....	.....	.....	.....	.....	.....
North Tarrytown.....	5,421	.....	.....	3 50 per day	.....	3 25 per day	3 00 per day	1,128 00	1,104 00
Pelham.....	681	.....	.....	1,320 00	.....	.....	960 00	.....	.....
Pelham Manor.....	852	.....	.....	1,600 00	.....	.....	936 00	.....	.....
Pleasantville.....	2,207	.....	.....	1,080 00	.....	.....	1,100 00	.....	.....
Rye.....	3,964	.....	.....	1,500 00	.....	.....	900 00	.....	.....
Scarsdale.....	349	.....	.....	.....	.....	.....	1,020 00	.....	1,150 00
Tarrytown.....	5,600	.....	.....	.....	.....	.....	80 per mo.	.....	.....
Tuckahoe.....	2,722	.....	.....	3 75 per day	.....	.....	900 00	1,320 00	.....
		.....	.....	.....	.....	.....	800 00	.....	3 25 per day
		.....	.....	.....	.....	.....	3 00 per day	.....	.....
		.....	.....	.....	.....	.....	960 00	1,200 00	.....
		.....	.....	.....	.....	.....	780 00	.....	.....

The above tabulation indicates the lack of standards which is bound, in time, to cause dissatisfaction in forces working as closely together physically as these must. To the proposed control of the State Commission in future, would logically fall the task of standardizing the police as well as other service, which should show more uniformity for a single county, both in titles and rates of compensation than is shown above, at least some apparent basis of establishment of titles and rates should be evidenced.

MUNICIPAL COMMISSIONS OF THE STATE

Under the provisions of the law as at present in force, the State Civil Service Commission has jurisdiction over the activities of the municipal commissions of the incorporated cities of the State. Of these cities, two (Buffalo and Rochester) are in the so-called first class, i. e., having a population of over 150,000; seven (Albany, Binghamton, Schenectady, Syracuse, Troy, Utica, and Yonkers) are in the second class, with a population of from 50,000 to 150,000. All others are in the third class.

A number of the municipal commissions in various parts of the State have been visited by an examiner from this Committee. An exhaustive study has been made of the work of all of the municipal commissions by an analysis of their annual reports to the State Civil Service Commission.

CRITICISM OF REPORTS OF MUNICIPAL COMMISSIONS

The most notable feature of the reports of the municipal commissions of the State is the evident haste and carelessness with which a great number of them were prepared. However, in making this criticism, it will be well to call attention to the handicaps under which the municipal commissions are obliged to labor. In only one city, namely, Buffalo, is the salary of the commissioners adequate to compensate them, approximately, for the time spent in the administration of the Civil Service Law. In the other cities, commissioners are either acting as a matter of civic duty without compensation, or at nominal salaries, which do not begin to recompense them for the actual time spent in the work.

In most instances, the personnel of the commissions is of high grade men, whose probity is unquestioned, but who are unfamiliar

NOTE: This report, in no way, refers to the work of the Municipal Commission of New York City, which is, undoubtedly, the most advanced unit of civil service administration in the United States.

with the technique of Civil Service administration and particularly lacking in the elements of modern Civil Service examination work. Under these conditions, it is with extreme reluctance that this Committee criticises the work of such commissioners, realizing that the fault is not inherently theirs.

The Committee is also reluctant to criticise the State Civil Service Commission in its relation to the municipal commissions, as it realizes the enormous amount of work claiming its attention in Albany, in connection with the State service and the county service under its jurisdiction, making it a physical impossibility to give to the various municipalities the attention which they need.

In all of the municipal commissions, much more work could be accomplished and, in most, more *ought* to be done.

In the tables that have been prepared from the reports of the various commissions, the volume of work done is shown, city by city. Reduced to a unit cost; (which is exceedingly difficult owing to the impossibility of separating functions) in this instance the "cost per candidate examined," the results are varied and startling.

In the State Commission, where the cost per unit of examination is probably less than it ought to be, the cost per candidate examined is about \$3. With proper rechecking, it is likely that this cost would be nearer \$4.

In the cities, the essential and predominating function is that of examination, though a large part of the time of the secretaries is occupied in the certification of payrolls. However this may be, a perusal of these tables shows a great lack of uniformity, which must not be surprising under the conditions.

The establishment of a more uniform and comprehensive classification will cause more work and require more time from the Commissions and their officers and should, therefore, require larger appropriations. This is not serious, since, when reduced to unit costs, the amounts spent by the Commissions seem inconsiderable.

The Committee will present a plan by which the volume of work may be increased, its quality improved and standardized and responsibility for the work assumed absolutely by the State Commission, without placing an appreciable financial burden on any one community.

The costs per unit of work will be discussed more at length in that section of the report devoted to the plan to rectify the conditions now obtaining.

LACK OF STANDARD CLASSIFICATION

One of the requirements of the State Commission in regard to the report submitted to it, annually, by the municipal commissions is that it contains a roster of the service of the city in which all employees of the city shall be listed with their titles, salaries, and civil service classification. In many instances, this roster consists only of a list of the employees of the city, either alphabetically or by department, without notation as to the civil service classification. Further analysis of these rosters revealed the fact that a position in one city may be, for instance, in the unclassified service, and in other cities may be in the exempt, competitive or noncompetitive class. To be more specific, in two cities the chief of police is placed in the unclassified service, in three cities in the exempt class, in eleven in the competitive class and in seventeen in the noncompetitive class. Similarly, in the fire department, in five cities, the chief of the department is in the unclassified service, in eight, in the exempt class, in eight, in the competitive class and in seventeen, in the noncompetitive class. The city clerk, as an employee of the city council, is usually in the unclassified service, and it would be reasonable to suppose that he would, invariably, be placed there. However, this is not the case, as in five cities, he is found in the exempt class and in three, he is in the competitive class.

These instances are merely typical of the lack of sound bases for the classification of the city service.

In no city is there the title of "Chief Examiner." In most, the work of examination is conducted jointly by the commissioners with such assistance as the secretary can give.

With one or two notable exceptions, the secretary of the Civil Service Commission is either in the unclassified service or in the exempt class. In only one or two instances is the secretary in the competitive class. In Rochester and Schenectady, the secretary is a direct appointee of the Mayor. While, of course, there is nothing theoretically wrong in this method of selection, it may be, practically, a source of danger and it seems to this Committee that, as the Civil Service Commission is the agency most interested in

the action of its secretary, it should be given a voice in his appointment. The salary paid the secretary is, in only one instance, sufficient to enable him to devote all of his time to the work of the Commission. Everywhere throughout the State the labor class includes skilled laborers.

While the classification is originally prepared by the local civil service commission, it must be approved both by the Mayor of the city and by the State Civil Service Commission before taking effect. It is difficult to understand how such wide variations have been allowed by the State Civil Service Commission in the classifications, notwithstanding the fact that the personnel of the Commission is subject to change as often as in the cities. In many of the city charters, however, there are specific provisions for the appointment of various officials that are contrary to the best Civil Service practice and that would no doubt require time and great effort to eliminate.

STANDARDIZATION PROGRAMS BEING DISCUSSED

In the city of Buffalo the question of standardization is now being discussed in the city council. It is hoped that this matter will receive full and fair discussion in Buffalo and that the early spring will see the work of standardization begun there.

In the city of Rochester, the Bureau of Municipal Research of Rochester has been asked to inaugurate a study of the service of that city with a view of submitting standard titles and salary grades, quite similar to those submitted by this Committee to the Legislature in its first report. From present indications, this work will be begun in earnest in the spring of 1917. This work of standardization should be as uniform as possible throughout the cities of the State. There seems to be no reason why the titles should not be absolutely uniform, whenever the same functions are undertaken. Under the present industrial conditions, however, there must, of necessity, be many variations in salary rates and grades in different localities, as the conditions in various cities, even within short distances of each other, are entirely unlike.

To bring about a uniformity of classification in the municipalities of the State that has not prevailed in the past, this Committee recommends that the work of standardization, through which standard specifications would be adopted by individual cities, be brought under the direct supervision of a central agency.

This, logically, would be the State Civil Service Commission. But the Commission, with its present staff, obviously, could not undertake any such specialized service. This need is another argument for the creation of the Bureau of Standards and Service Records, as has been recommended, previously, in this report and in the first report of the Committee.

FORMS

The forms used in the "up-state" commissions are in keeping with the classification, namely, diverse, antiquated, and most unbusinesslike. Many of the forms used to-day are those which were put into operation when civil service was first administered and much of the information required on the forms for eligible lists and the rosters is omitted as superfluous. In some places, even the formality of placing the names on the eligible list in the order of the percentage of their ratings is not considered necessary, and, in some instances, the ratings themselves are omitted.

EXAMINATIONS

In general, the examination practice throughout the State has not made any great departure from the usual written examination. The examinations are in the main relevant to those things which the candidate should know concerning the duties of the positions for which application is made, but only in a few instances have the commissioners advanced to the stage of oral examinations. In Syracuse and Buffalo, this advance has been made with excellent results. While the State Civil Service Commission has rendered aid whenever it has been asked, it is found that, in general, there has been very little co-operation among the municipal commissions, themselves. An examiner from the State Commission with duties indicated in the succeeding pages could do much to foster and encourage a spirit of co-operation between the local commissions, that would be of great value.

PROMOTIONAL EXAMINATIONS

The same condition as that found to exist in the State service relative to promotions, if indeed not in greater degree, is found throughout the cities. Except in the police and fire departments, promotional examinations are rare. The Committee believes that by a proper standardization the municipal service will provide as

good opportunity for advancement as employment anywhere, but, as with the State service, a system of promotional examinations cannot be made effective without a just and sane system of efficiency records. A few of the municipal commissions are in condition, at the present time, to consider the establishment of these records. The State Commission, however, should see to it that such records, wherever installed, are properly worked out; and, as a matter of correct supervision, the State Commission should develop a system which it can recommend to the cities. However, no matter how effective a system may be installed, the municipalities will be handicapped in its administration just as the State Commission now is unless the law is changed to give all commissions more power to enforce the keeping of such records.

MISCELLANEOUS IRREGULARITIES

In one second class city of the State, the Secretary of the Commission (who is in the competitive class) at one time had a salary of \$1200. In the preparation of the budget, the Mayor reduced this salary to \$600. The Commission, however, requires that the Secretary devote all of his time between ten o'clock A. M. and four P. M. to the routine business of the office. Under such conditions it has been necessary for the Secretary to seek employment at his trade, which is that of printer, and he is working nights until three o'clock in the morning as foreman of a printing establishment. The volume of business during the office hours is not large, but it seems that there must be some one there and the Secretary is the only one who is disposed to do this work. Manifestly, the reduction of his salary was made with the intention to "starve" him from the position. This condition should not be tolerated either by the people of that city or by the State Commission.

In the larger cities the certification of payrolls is by the Secretary of the Commission, and the checking is upon a carefully prepared card roster of the service. The certification of payrolls becomes more or less perfunctory in many cities, and the roster is not consulted at all. In some of the smaller cities, the payrolls outside the police service are not sent to the Secretary of the Civil Service Commission at all, but are paid without certification. This matter should be given much closer attention by the State Civil Service Commission.

SUPERVISION BY STATE COMMISSION AND ITS STAFF

As has been stated both in the first report of this Committee and in this, the personnel of the State Civil Service Commission is inadequate to care properly for the functions now made mandatory. The law provides that each municipal commission shall be visited by the State Commission or its representative, at least once in two years. This has not always been done. One municipal commission has not been visited by a representative of the State Commission for almost three years, i. e., between December, 1913, and October, 1916. The State Commission has been giving such assistance in examinations as has been possible. Suggestions as to questions and, in fact, whole sets of questions have been sent out from Albany to various cities in the State and many questions of the municipal examinations are sent "in toto" to Albany for rating. The greater part of the work of municipal commissions, however, is connected with the police and fire service of cities. In the State service there is nothing analogous to either of these services. If the civil service law of municipalities must be administered by local commissions, and supervised and criticised by the State Commission, it is only fair that the local commissions should have expert assistance. Therefore, if the suggestions in connection with a new program in administering the civil service law in municipalities are not considered worthy of adoption at this time, it is recommended that the Civil Service Commission be given an adequate appropriation to employ an examiner who has had actual experience in municipal work, whose sole responsibility should be giving advice to cities as to examinations, office procedure, and the employment of office forms and records by the municipal commissions.

TERMS OF MUNICIPAL COMMISSIONERS

At the present time, it is usual for the personnel of the Commission to change almost as radically with a change of administration as was formerly the case in the State service. It is, therefore, recommended that the terms of municipal commissioners be made overlapping and for the same length of time as the terms of the State Commissioners.

**SUGGESTIONS RE ORGANIZATION OF STAFF OF STATE COMMISSION
AND ITS CONTACT WITH THE CIVIL SERVICE OF MUNICIPAL-
ITIES AND COUNTIES OF THE STATE**

From the examination recently made of the municipal commissions and an analysis of their activities, the conclusion is reached that, without exception, no civil service commission of the State is working up to maximum efficiency.

In its report for 1915, the State Civil Service Commission recognizes the necessity for more frequent reviews of the municipal civil service commissions. It calls attention to the fact that the lack of results in the small cities is due to the small amount of work necessary therein and that the work which is done is only perfunctory and suggests an extension of the jurisdiction of the State Commission. The investigations of this Committee show that, taken as a whole, the civil service administration of the municipalities of the State is most inefficiently performed. Either the local commissions should be greatly strengthened and the supervision of the State Commission made much more rigorous, or the whole work should be placed immediately under the control of the State Commission.

In the State of Massachusetts, with a population of over three and one-half millions, and in New Jersey, with a population of upwards of two and one-half millions, all of the civil service administration of the State comes directly within the jurisdiction of the State Commissions. In New York State, the conditions are somewhat different owing to the greater area and to the fact that the greatest centers of population outside of New York City are at the extreme western end of the State.

The best method that has been presented to the Committee for bringing about a more efficient performance of civil service functions throughout the State is a districting of the State, each district to be under the supervision of an examiner of the State Civil Service Commission. This need not apply to cities of the first class, whose civil service functions would not be disturbed. It is likely, also, that an attempt to bring the administration of civil service of the second class cities under direct supervision and control of the State Commission would meet with opposition, although it may be shown, beyond any doubt, that one examiner in a district could easily perform all of the examination work of

all the second class cities in any of the proposed districts, besides attending to his other duties. The suggestion, therefore, is to bring under this direct supervision of the State Civil Service Commission the third class cities and the examination work in those counties whose service has been classified.

PROPOSED SUBDIVISIONS

Inasmuch as the law recognizes the judicial districts of the State as units in administering the work in the classified service, the adoption of these districts as units for still further work seems practicable. Tables have been prepared showing the civil service functions in each judicial district, eliminating those of the first and second class cities. In preparing these tables, it is found that the population of the various judicial districts varies greatly, and another subdivision of the State was made in an endeavor to make the population of the districts as nearly uniform as possible. Naturally, in both subdivisions, the districts embracing New York City are far in excess of the combined population of the other districts. However, the civil service functions of the area within the greater city will be limited entirely to the county service. For the purpose of this study, the work of the counties and other subdivisions in the First and Second Judicial Districts, together, would make a more logical division, for the work in hand.

TABLES

The tables, one for each Judicial District, are as complete as the records of the Committee permit. The functions of the first and second class cities are omitted entirely. This omission eliminates the most efficient work done, as well as the preponderance of the expense borne by the local subdivisions. The cost per unit of the units as tabulated, therefore, will not be an index of the actual work performed. These costs vary from \$5.60, per candidate examined, in Judicial District VI to \$30.20, per candidate, in Judicial District IX, where a total of \$4,681, per annum, is spent in civil service work, most of this being in Westchester County.

As a matter of fact, these figures are unreliable, except for purposes of comparison.

It will be noted in the table showing functions in Judicial District IV, which has the largest area, also the smallest popu-

lation, that there are eight cities paying a total of \$842, per annum, for the salaries of the Commissioners and Secretaries and other clerks. These eight cities have an aggregate population of 127,330. That burden of taxation certainly is not irksome.

The tables show also the number of positions in the classified service of the counties. As it is contemplated that three additional counties will be classified and brought under the jurisdiction of the State Commission in the near future, the figures showing county functions are susceptible of considerable revision.

THE ADMINISTRATION OF THE PROPOSED DISTRICTS

The primary object of this subdivision is to get better service in the municipalities, standardize the work there and relieve the pressure of work on the State Commission, by giving to it a representative in each district, who will be familiar with local conditions.

During 1915, the year covered in the tabulations, the State Commission held 101 examinations for positions in the county and village service, in which 2641 candidates were examined. By distributing these examinations through nine districts, a great burden will be taken from the force in Albany and a greater amount of its time can be devoted to functions now performed under pressure or imperfectly.

If this plan is adopted, each district should be in charge of an examiner, ("District Examiner" would be an appropriate title) whose duties would be to have charge of all examination work in the counties and third class cities in his district, and who would be in general charge of State examinations in his district under the direction of the Chief Examiner of the Commission.

It should also be his duty to be in constant communication with the first and second class cities of his district, giving such advice and aid as may be asked of him and checking up procedure for the State Commission when not called upon by the local commission.

It is believed that this plan will be more satisfactory than the plan recently adopted in Ohio, of county commissions for all counties whose pay rolls are \$5000 per month or more.

By this means, the State Commission will have direct control over all civil service matters in the State except in ten cities

(first and second class) and a much more frequent and direct supervision over them. Work in Albany will be relieved of the present stress and much more thorough examinations, particularly as to training, experience and character will be possible.

EXPENSE

The municipalities of the State are now paying a total of \$39,376 for administration of civil service for an aggregate population of 1,339,141, roughly \$20 per thousand inhabitants.

The rest of the urban population of the State is paying for its civil service administration at the rate of \$11,696 for 868,679 of its population or slightly less than \$13.50 per thousand inhabitants.

New Rochelle, with 31,758 inhabitants, is paying at the rate of \$61 per thousand, Mt. Vernon, with 37,583, pays almost \$60 per thousand. From these high figures, the rate per thousand varies to nothing. Poughkeepsie, slightly larger than New Rochelle, pays \$300 per annum, or at the rate of slightly less than \$10 per thousand, or less than one cent per year for each inhabitant.

If civil service has a valuation in dollars in New Rochelle, there should be a means of measuring its value in dollars in Port Jervis, Oneonta, Mechanicville, Plattsburg, Norwich and Dunkirk, which cities have their work done for nothing.

This Committee believes that it should be mandatory for every city to contribute a stated amount, based on population, to maintain this branch of government.

The functions of government increase much faster than the population. For a city the size of Buffalo, probably \$35 per thousand would be adequate for all functions contemplated.

GENERAL PLAN

To illustrate the general plan — the Committee has assumed \$20 *per thousand* as a minimum to be assessed on cities below 20,000 population, \$22.50 for cities between 20,000 and 30,000, \$25 for cities between 30,000 and 40,000 and \$30 for cities between 40,000 and 50,000. For the work in counties now classified, an assessment of \$5 per thousand in the "up state" counties and \$1.50 per thousand in Districts I and II.

The amounts that would be available for expenses under this plan are tabulated below:

District	Cities	Counties	Total
I and II.....	.....	\$7,902	\$7,902
III	\$1,873	1,946	3,819
IV	2,771	.....	2,771
V	2,150	1,906	4,056
VI	2,345	.....	2,345
VII	1,781	1,596	3,377
VIII	4,512	3,965	8,477
IX	4,201	2,199	6,430
	<u>\$19,663</u>	<u>\$19,514</u>	<u>\$39,177</u>

This total is very nearly the aggregate now derived from all the cities of the State, including those of the first and second class.

In Districts III, IV and V, in which the sums thus derived are least, it would be possible to conduct operations from headquarters in Albany.

In Districts VI and VII, the volume of work is not so great that the work of both could not be combined for administrative purposes and covered by one examiner.

PERSONNEL AND LOCATION OF DISTRICT OFFICES

As the work will vary in the Districts, no rule for the office force can be made without a more thorough analysis of the fixed work than is now possible.

The "District Examiner" in all cases, should be chosen by the State Commission for his fitness for the work. As the functions of the position will be largely supervisory, there should be a grade between the "Senior Civil Service Examiner" and "Chief Examiner," with rates from \$2700 to \$3300 or higher. He should be given such assistants as may be required by the developments in his district.

The location of the District offices should be in the most convenient city within the District, not necessarily in the metropolis. Candidates for positions should be chosen regardless of present residence within the State, and it may be necessary, in the preparation of an eligible list, to remove all restrictions as to residence.

STATISTICAL TABULATION OF CIVIL SERVICE FUNCTIONS IN JUDICIAL DISTRICTS I & II

COUNTY AND VILLAGE SERVICE ONLY

All city civil service functions are at present under the jurisdiction of the Civil Service Commission of New York City

COUNTY	Population	Area	Unclassified	Exempt	Competitive	Non-competitive	Exemption Flaherty decision	Miscellaneous competitive	City	Population	Unclassified	Exempt	Competitive	Non-competitive	Labor	Salary, commissioners	Commissioner-secretary	Secretary, salary	Other clerical	Examinations	Candidates	Meetings
Bronx.....	615,600	.....	7	70	107	.....	33	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Kings.....	1,798,513	70	13	42	379	.....	32	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
New York.....	2,137,747	63	70	144	663	.....	50	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Queens.....	396,727	105	6	27	121	.....	16	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Richmond.....	98,634	48	5	11	26	.....	7	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Nassau.....	116,825	274	13	16	58	.....	11	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Suffolk.....	104,342	924	10	11	46	1	4	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	5,268,388	.....	124	321	1,400	1	153	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

STATISTICAL TABULATION OF CIVIL SERVICE FUNCTIONS IN JUDICIAL DISTRICT No. III

Albany.....	183,330	527	19	23	63	4	6	Albany.....	23,433	321	6	86	7	126	250	5	18	15
									Cohoes.....	14,990	41	25	40	....	....	....	150	....	....	3	15	16
Rensselaer.....	121,330	663	12	21	36	13	22	....	Watervliet.....	11,210	105	16	23	....	....	....	100	....	....	5	16	8
									Rensselaer.....	....	....	....	....	....	....	....	....	....	....	....	....	....
Schoharie.....	23,005	642	....	....	....	....	....	2	Troy.....	....	....	....	....	....	....	....	....	....	....	....	....	....
Greene.....	30,091	643	....	....	....	....	....	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....
Columbia.....	44,111	644	....	....	....	....	....	2	Hudson.....	11,544	162	2	15	3	19	....	....	150	....	1	9	6
Sullivan.....	38,189	1,002	....	....	....	....	....	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....
Ulster.....	85,367	1,140	9	13	19	1	....	....	Kingston.....	26,354	77	14	58	5	141	180	....	180	....	2	8	12
	502,413	5,019	40	57	118	18	28	8	....	87,531	706	63	222	15	186	180	100	730	....	16	56	57

Cost per candidate, \$18.07.
Second class cities omitted.

STATISTICAL TABULATION OF CIVIL SERVICE FUNCTIONS IN JUDICIAL DISTRICT No. IV

COUNTY	Population	Area	Unclassified	Exempt	Competitive	Non-competitive	Exemption Flaherty decision	Miscellaneous competitive	City	Population	Unclassified	Exempt	Competitive	Non-competitive	Labor	Salary, commissioners	Commissioner-secretary	Secretary, salary	Other clerical	Examinations	Candidates	Meetings
Clinton.....	47,561	1,049	.....	.....	.....	.....	.....	3	Plattsburg.....	10,134	70	2	12	4	.....	.....	.....	.....	.....	1	8	3
Essex.....	32,461	1,836	.....	.....	.....	.....	.....	3	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Franklin.....	46,181	1,678	.....	.....	.....	.....	.....	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Hamilton.....	4,491	1,700	.....	.....	.....	.....	.....	3	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
St. Lawrence.....	10,291	2,701	.....	.....	.....	.....	.....	2	Ogdensburg.....	14,338	103	3	37	250	.....	.....	.....	.....	.....	.....	.....	.....
Warren.....	32,977	879	.....	.....	.....	.....	.....	3	Glens Falls.....	16,323	104	9	55	.....	468	.....	.....	60	.....	8	27	15
Fulton.....	45,625	516	.....	.....	.....	.....	.....	3	Gloversville.....	21,178	180	38	57	2	62	150	.....	52	.....	7	22	10
.....	.....	.....	.....	.....	.....	.....	.....	.....	Johnstown.....	10,687	60	.....	28	1	67	.....	.....	.....	180	3	10	.....
Saratoga.....	62,982	823	.....	.....	.....	.....	.....	3	Saratoga Springs.....	13,792	.....	6	38	3	.....	.....	.....	.....	.....	2	11	6
.....	.....	.....	.....	.....	.....	.....	.....	.....	Mechanicville.....	6,559	.....	8	14	.....	11	.....	.....	.....	.....	9	34	4
Washington.....	46,950	837	.....	.....	.....	.....	.....	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4	9	4
Montgomery.....	61,030	398	.....	.....	.....	.....	.....	3	Amsterdam.....	34,319	272	8	2	8	200	100	.....	.....	300	5	31	25
Schenectady.....	98,625	206	.....	.....	.....	.....	.....	2	Schenectady.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	569,174	12,623	.....	.....	.....	.....	.....	27	.....	127,330	789	74	244	268	808	250	.....	112	4,804	39	152	67

COUNTY	Population	Area	Unclassified	Exempt	Competitive	Non-competitive	Exemption Flaherty decision	Miscellaneous competitive	City	Population	Unclassified	Exempt	Competitive	Non-competitive	Labor	Salary, commissioners	Commissioner-secretary	Secretary, salary	Other clerical	Examinations	Candidates	Meetings
Jefferson.....	81,009	1,274	.....	.....	.....	.....	.....	3	Watertown.....	26,895	346	6	88	8	235	.....	.....	390	.....	2	21	3
Lewis.....	25,947	1,270	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Oswego.....	75,929	966	.....	.....	.....	.....	.....	.....	Oswego.....	25,426	9	3	114	.....	105	.....	.....	.....	.....	7	13	6
.....	.....	.....	.....	.....	.....	.....	.....	.....	Fulton.....	11,138	45	2	40	7	49	243	.....	180	.....	4	12	27
Oneida.....	167,331	1,250	.....	.....	.....	.....	.....	.....	Rome.....	21,926	79	7	50	.....	92	.....	250	.....	.....	6	37	16
.....	.....	.....	.....	.....	.....	.....	.....	.....	Utica.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Herkimer.....	64,019	1,459	.....	.....	.....	.....	.....	.....	Little Falls.....	13,022	74	1	24	29	88	150	.....	.....	.....	2	5	19
Onondaga.....	213,982	781	.....	.....	.....	.....	.....	.....	Syracuse.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Cost per candidate, \$12.72	628,227	7,000	.....	.....	.....	.....	.....	11	.....	98,407	553	19	316	44	569	393	.....	730	.....	21	88	71

STATISTICAL TABULATION OF CIVIL SERVICE FUNCTIONS IN JUDICIAL DISTRICT No. IX

COUNTY	Population	Area	Unclassified	Exempt	Competitive	Non-competitive	Exemption Flaherty decision	Miscellaneous competitive	City	Population	Unclassified	Exempt	Competitive	Non-competitive	Labor	Salary, commissioners	Commissioner-secretary	Secretary, salary	Other clerical	Examinations	Candidates	Meetings
Dutchess.....	91,044	806	.....	.....	.....	.....	.....	3	Beacon.....	10,165	6	5	24	1	.....	.....	100	.....	.....	.....	.....	6
Orange.....	118,118	834	12	11	26	12	4	.....	Poughkeepsie.....	32,714	193	7	81	.....	60	100	200	.....	.....	4	13	12
Putnam.....	12,767	233	.....	.....	.....	.....	.....	.....	Middletown.....	16,381	106	14	36	.....	580	.....	.....	100	.....	3	21	7
Rockland.....	46,903	183	.....	.....	.....	.....	.....	.....	Port Jervis.....	9,413	90	16	14	.....	28	.....	.....	.....	.....	1	4	3
Westchester.....	321,713	448	24	46	280	20	40	.....	Newburgh.....	27,876	63	6	46	.....	50	225	.....	.....	.....	5	52	.....
								2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
								2	Mt. Vernon.....	37,583	46	11	142	2	107	1,500	.....	500	.....	6	40	48
								.....	New Rochelle.....	31,758	25	9	135	2	96	1,200	.....	456	300	5	25	39
								.....	Yonkers.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
								.....	White Plains.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	590,545	2,504	36	52	306	32	44	7	.....	172,508	529	68	478	5	921	3,025	300	1,056	300	24	155	115

* No report
Cost per candidate, \$30.20.

TABLE I

CLERICAL SERVICE

TABLE I
CLERICAL SERVICE

TITLE	Number	Salary
Abstractors.....	2	\$1,000 00
Abstractors.....	19	1,200 00
Abstractor in charge.....	1	1,650 00
Abstractors and searchers.....	5	1,320 00
Abstractors and title searchers.....	5	Fees
Accountant.....	1	1,500 00
Accountant.....	1	2,000 00
Attendant, court.....	1	\$3 00 per day
Attendant, court.....	1	\$1,020 00
Attendants, court.....	5	1,500 00
Attendants, court.....	4	1,600 00
Attendants, court.....	5	1,700 00
Attendants, court.....	52	1,800 00
Attendants, court.....	14	2,000 00
Attendants to judge.....	7	1,800 00
Attendant to surrogate.....	1	1,020 00
Attendant to surrogate.....	1	1,200 00
Attendants, chief court.....	8	1,800 00
Attendant, chief court.....	1	3,500 00
Attendants, confidential court.....	2	1,500 00
Auditor.....	1	1,650 00
Auditor.....	1	2,000 00
Auditor.....	1	2,600 00
Auditor.....	1	2,340 00
Auditor, assistant.....	1	1,350 00
Bookkeeper.....	1	100 00
Bookkeeper.....	1	660 00
Bookkeeper.....	1	780 00
Bookkeepers.....	3	1,200 00
Bookkeeper.....	1	1,320 00
Bookkeeper.....	1	1,350 00
Bookkeepers.....	3	1,500 00
Bookkeeper.....	1	1,600 00
Bookkeeper.....	1	1,650 00
Bookkeeper.....	1	2,000 00
Bookkeeper, assistant.....	1	1,500 00
Bookkeeper, chief.....	1	2,000 00
Bookkeeper and accountant.....	1	1,000 00
Bookkeeper and clerk.....	1	1,800 00
Cashier.....	1	1,080 00
Cashier.....	1	1,176 00
Cashiers.....	2	1,200 00
Cashiers.....	4	1,500 00
Cashiers.....	2	1,700 00
Cashiers.....	4	1,800 00
Cashiers.....	3	2,000 00
Cashier.....	1	2,200 00
Cashiers.....	4	2,500 00
Cashier.....	1	3,000 00
Cashier, assistant.....	1	1,350 00
Cashier, assistant.....	1	1,600 00
Cashier and bookkeeper.....	1	1,800 00
Clerk.....	1	300 00
Clerks.....	3	540 00

CLERICAL SERVICE—*Continued*

TITLE	Number	Salary
Clerk.....	1	\$600 00
Clerks.....	2	720 00
Clerks.....	2	800 00
Clerk.....	1	840 00
Clerks.....	7	900 00
Clerk.....	1	925 00
Clerk.....	1	960 00
Clerks.....	12	1,000 00
Clerk.....	1	1,050 00
Clerks.....	2	1,080 00
Clerks.....	9	1,100 00
Clerks.....	112	1,200 00
Clerks.....	2	1,225 00
Clerk.....	1	1,250 00
Clerks.....	2	1,260 00
Clerk.....	1	1,275 00
Clerks.....	4	1,300 00
Clerk.....	1	1,320 00
Clerk.....	1	1,325 00
Clerks.....	12	1,350 00
Clerk.....	1	1,360 00
Clerks.....	13	1,400 00
Clerk.....	1	1,440 00
Clerks.....	40	1,500 00
Clerk.....	1	1,525 00
Clerks.....	6	1,530 00
Clerks.....	6	1,600 00
Clerks.....	3	1,650 00
Clerk.....	1	1,680 00
Clerk.....	1	1,700 00
Clerk.....	1	1,750 00
Clerks.....	14	1,800 00
Clerk.....	1	1,900 00
Clerks.....	23	2,000 00
Clerk.....	1	2,100 00
Clerk.....	1	2,300 00
Clerks.....	5	2,500 00
Clerks.....	2	3,000 00
Clerk.....	1	4,000 00
Clerks, abstract.....	4	Fees
Clerks, abstract.....	3	1,650 00
Clerks, abstract.....	1	1,800 00
Clerks, accounting.....	1	1,500 00
Clerks, accounting.....	1	2,100 00
Clerk, accounting.....	1	3,000 00
Clerk, accounting.....	1	4,000 00
Clerk, accounting, assistant.....	1	1,500 00
Clerk, accounting, assistant.....	1	2,000 00
Clerks, administration.....	2	3,000 00
Clerk, administration.....	1	3,500 00
Clerk, administration, assistant.....	1	1,500 00
Clerk, administration, assistant.....	1	1,800 00
Clerk, administration, assistant.....	1	2,100 00
Clerk, administration, assistant.....	1	2,400 00
Clerk, arrangement.....	1	1,650 00
Clerk, arrest.....	1	1,200 00
Clerk, assistant and court.....	1	720 00
Clerk, assistant and court.....	1	1,080 00
Clerk, assistant and court.....	1	1,500 00
Clerk, assistant and court.....	1	1,650 00
Clerk, assistant.....	1	540 00

CLERICAL SERVICE—*Continued*

TITLE	Number	Salary
Clerk, assistant.....	1	\$1,000 00
Clerk, assistant.....	1	1,120 00
Clerk, assistant.....	1	1,500 00
Clerk, assistant.....	1	2,000 00
Clerk, assistant.....	1	2,500 00
Clerk, assistant.....	1	3,000 00
Clerk, Bertillon.....	1	1,300 00
Clerk, back tax.....	1	1,050 00
Clerk, bail and forfeited recognizance.....	1	1,800 00
Clerk, bond.....	1	1,000 00
Clerk, calendar.....	1	1,320 00
Clerk, calendar.....	1	2,000 00
Clerk, calendar.....	1	2,400 00
Clerk, calendar and superintendent of copyists.....	1	1,500 00
Clerk, block index.....	.....	.....
Clerk, chief block index.....	1	2,500 00
Clerk, chief block index.....	1	3,000 00
Clerk, chief block index, assistant.....	1	1,500 00
Clerk, chief, current block index.....	1	1,800 00
Clerk, certificate.....	1	1,200 00
Clerk, certificate.....	1	1,500 00
Clerk, certificate.....	1	1,700 00
Clerk, certified copy.....	1	1,500 00
Clerk, chattel card.....	1	1,260 00
Clerk, chattel mortgage.....	1	840 00
Clerks, chattel mortgage.....	2	1,200 00
Clerk, chattel mortgage.....	1	1,500 00
Clerk, chattel mortgage.....	1	1,650 00
Clerk, chattel mortgage.....	1	2,580 00
Clerk, chattel mortgage, assistant.....	1	960 00
Clerk, chattel mortgage, assistant.....	1	1,350 00
Clerk, check.....	1	1,050 00
Clerk, chief.....	1	1,500 00
Clerk, chief.....	1	1,800 00
Clerks, chief.....	2	2,000 00
Clerk, chief.....	1	2,100 00
Clerk, chief.....	1	2,400 00
Clerks, chief.....	5	2,500 00
Clerks, chief.....	2	2,700 00
Clerk, chief.....	1	3,400 00
Clerk, chief.....	1	3,500 00
Clerks, chief.....	2	5,000 00
Clerk, chief.....	1	10,000 00
Clerk, chief deputy.....	1	3,500 00
Clerk, chief deputy and auditor.....	1	3,500 00
Clerk, chief deputy assistant.....	1	2,600 00
Clerk, chief civil action.....	1	960 00
Clerk, chief, civil and typewriter copyist.....	1	600 00
Clerks, chief copying.....	3	6 cents per folio
Clerk, coroner's.....	1	\$600 00
Clerk, comparing.....	1	720 00
Clerk, comparing.....	1	1,200 00
Clerk, comparing.....	1	1,500 00
Clerks, comparing.....	2	1,800 00
Clerk, comparing.....	1	2,000 00
Clerk, confidential and stenographer.....	1	1,200 00
Clerks and copyists.....	8	\$2 50 per day
Clerk in charge of records.....	1	\$1,200 00
Clerk of records.....	1	1,800 00
Clerk of common pleas.....	1	2,500 00

CLERICAL SERVICE—*Continued*

TITLE	Number	Salary
Clerk of court.....	1	Fees
Clerk of court.....	1	\$1,200 00
Clerk of court.....	1	1,350 00
Clerk of court.....	1	1,500 00
Clerks of court.....	6	1,800 00
Clerk of court.....	1	2,000 00
Clerks of court.....	6	2,100 00
Clerk of court.....	1	2,250 00
Clerk of court.....	1	2,400 00
Clerk of court.....	1	2,500 00
Clerk of court.....	1	2,700 00
Clerks of court.....	5	3,000 00
Clerk of court.....	1	3,200 00
Clerks of court.....	6	3,500 00
Clerks of court.....	2	3,800 00
Clerks of court.....	2	4,000 00
Clerk of court.....	1	4,500 00
Clerk of court.....	1	5,000 00
Clerk of court.....	1	7,500 00
Clerk of court.....	1	9,000 00
Clerk of court, deputy.....	1	600 00
Clerks of court, deputy.....	2	1,200 00
Clerk of court, deputy.....	1	2,750 00
Clerks of court, deputy.....	16	3,000 00
Clerk of court, deputy.....	1	5,000 00
Clerks of court, deputy assistant.....	2	1,800 00
Clerks of court, deputy special.....	4	3,500 00
Clerk of court, deputy special.....	1	3,000 00
Clerks of court, deputy special assistant.....	2	2,500 00
Clerk of court.....	1	300 00
Clerk to additional part of court.....	1	3,000 00
Clerks to grand jury.....	2	1,200 00
Clerk to grand jury.....	1	2,000 00
Clerk to judge.....	1	1,000 00
Clerk to judge.....	1	1,800 00
Clerks to judge.....	4	2,000 00
Clerks to judge.....	7	2,500 00
Clerks and stenographers.....	2	720 00
Clerk and stenographer.....	1	780 00
Clerk and stenographer.....	1	800 00
Clerks and stenographers.....	2	900 00
Clerk and stenographer.....	1	1,200 00
Clerk and stenographer.....	1	1,400 00
Clerk and stenographer.....	1	1,500 00
Clerks and stenographers.....	2	1,800 00
Clerk and stenographer.....	1	2,500 00
Clerk to surrogate.....	1	1,200 00
Clerk and typewriter copyist.....	1	600 00
Clerk and typewriter copyist.....	1	780 00
Clerk and typewriter copyist.....	1	840 00
Clerk and typewriter copyist.....	1	2,000 00
Clerks and utility man.....	2	720 00
Clerks, special deputy county.....	2	1,000 00
Clerk, special deputy county.....	1	1,080 00
Clerk, special deputy county.....	1	1,200 00
Clerks, special deputy county.....	3	1,400 00
Clerk, special deputy county.....	1	2,200 00
Clerk, special deputy county.....	1	3,000 00
Clerk, delivery.....	1	1,000 00
Clerk, delivery.....	1	1,350 00
Clerk, delivery.....	1	1,650 00

CLERICAL SERVICE—*Continued*

TITLE	Number	Salary
Clerk, delinquent tax.....	1	\$1,080 00
Clerk, diagram and filing.....	1	1,400 00
Clerk, entry.....	1	1,200 00
Clerk, entry.....	1	1,500 00
Clerk, entry.....	1	1,800 00
Clerk, entry assistant.....	1	1,200 00
Clerks, equity.....	5	2,000 00
Clerk, equity.....	1	3,060 00
Clerk, equity and law.....	1	3,000 00
Clerk, equity assistant.....	1	1,800 00
Clerk, executive.....	1	1,650 00
Clerk, executive.....	1	2,340 00
Clerk, exemption and enrollment.....	1	1,200 00
Clerk, expert.....	1	3,000 00
Clerk, file.....	1	720 00
Clerk, file and registration.....	1	1,500 00
Clerk, financial.....	1	2,500 00
Clerk, financial deputy.....	1	2,000 00
Clerk, fine and exempt.....	1	1,800 00
Clerk, finger print.....	1	1,200 00
Clerk, first.....	1	1,800 00
Clerk, general.....	1	520 00
Clerks, general.....	3	1,000 00
Clerk, general.....	1	1,080 00
Clerks, general.....	37	1,200 00
Clerk, general.....	1	1,350 00
Clerk, general.....	1	1,380 00
Clerks, general.....	4	1,400 00
Clerks, general.....	5	1,500 00
Clerk, general.....	1	1,560 00
Clerk, general.....	1	1,680 00
Clerk, general.....	1	1,800 00
Clerks, general.....	2	2,000 00
Clerks, general.....	3	2,100 00
Clerks, general.....	2	2,400 00
Clerk, general and searcher.....	1	1,400 00
Clerk, guardian.....	1	2,000 00
Clerk, guardian.....	1	2,100 00
Clerk, guardian assistant.....	1	1,800 00
Clerk, guardian and accounting.....	1	2,000 00
Clerk, guardian and accounting.....	1	3,000 00
Clerk, guardian assistant and accounting.....	1	1,000 00
Clerk, guardian general and accounting.....	1	1,200 00
Clerk, index.....	1	780 00
Clerks, index.....	3	800 00
Clerk, index.....	1	900 00
Clerks, index.....	5	1,000 00
Clerk, index.....	1	1,080 00
Clerks, index.....	14	1,200 00
Clerks, index.....	4	1,320 00
Clerk, index.....	1	1,400 00
Clerk, index.....	1	1,425 00
Clerk, index.....	1	1,450 00
Clerks, index.....	7	1,500 00
Clerks, index.....	3	1,560 00
Clerk, index.....	1	2,300 00
Clerk, index and accounting.....	1	1,600 00
Clerks, index assistant.....	7	1,500 00
Clerk, index chief.....	1	1,600 00
Clerk, index chief.....	1	1,800 00
Clerk, index chief.....	1	2,000 00

CLERICAL SERVICE—*Continued*

TITLE	Number	Salary
Clerk, index chief assistant.....	1	\$1,500 00
Clerk, indictment.....	1	1,500 00
Clerks, indictment.....	2	2,000 00
Clerk, information.....	1	1,500 00
Clerk, information.....	1	2,000 00
Clerk, information.....	1	2,500 00
Clerk, judgment.....	1	900 00
Clerk, judgment.....	1	1,000 00
Clerk, judgment.....	1	1,075 00
Clerk, junior.....	1	300 00
Clerk, junior.....	1	540 00
Clerks, junior.....	2	600 00
Clerk, law.....	1	1,500 00
Clerk, law.....	1	3,500 00
Clerk, law and assistant.....	1	3,000 00
Clerk, law assistant.....	1	2,500 00
Clerk, lunacy.....	1	600 00
Clerks, mailing.....	2	1,500 00
Clerk, map.....	1	1,500 00
Clerk, marriage license.....	1	720 00
Clerk, marriage license.....	1	1,080 00
Assistant chief, marriage license bureau.....	1	1,200 00
Chief, marriage license bureau.....	1	1,500 00
Clerk, chief marriage license.....	1	1,500 00
Clerk, mechanic's lien and lis pendens.....	1	1,300 00
Clerk, mechanic's lien and lis pendens.....	1	1,500 00
Clerk, mortgage tax.....	1	600 00
Clerks, mortgage tax.....	2	900 00
Clerk, mortgage tax.....	1	1,000 00
Clerk, mortgage tax.....	1	1,800 00
Clerk, naturalization.....	1	1,500 00
Clerk, naturalization and assistant court.....	1	1,800 00
Clerk, naturalization assistant.....	1	1,200 00
Clerk, notarial.....	1	1,200 00
Clerks, notarial.....	2	1,800 00
Clerk, notarial.....	1	2,250 00
Clerk, notarial.....	1	2,500 00
Clerk, probate.....	1	1,500 00
Clerk, probate.....	1	3,000 00
Clerk, probate.....	1	3,500 00
Clerk, probate.....	1	5,000 00
Clerk, probate assistant.....	1	1,350 00
Clerks, probate assistant.....	2	2,100 00
Clerk, probate assistant.....	1	2,400 00
Clerk, receiving.....	1	1,360 00
Clerk, record.....	1	950 00
Clerks, record.....	5	1,080 00
Clerks, record.....	4	1,200 00
Clerks, record.....	5	1,500 00
Clerk, record.....	1	1,800 00
Clerks, record.....	9	3,000 00
Clerks, record chief.....	2	1,800 00
Clerk, record chief.....	1	2,100 00
Clerk, record assistant.....	1	1,500 00
Clerks, recording.....	20	5 cents per folio
Clerks, recording.....	7	\$600 00
Clerks, recording.....	12	660 00
Clerk, recording.....	1	700 00
Clerks, recording.....	8	780 00
Clerks, recording.....	24	1,200 00
Clerks, recording.....	11	1,300 00

CLERICAL SERVICE—*Continued*

TITLE	Number	Salary
Clerks, recording	12	\$1,500 00
Clerk, recording	1	1,700 00
Clerk, recording chief	1	1,800 00
Clerk, recording chief assistant	1	1,500 00
Clerk, recording and librarian	1	800 00
Clerk, recording and librarian	1	1,400 00
Clerk, superintendent of recording	1	2,000 00
Clerk, requisition	1	1,000 00
Clerk, satisfaction	1	1,500 00
Clerk, satisfaction	1	1,650 00
Clerk, satisfaction	1	2,000 00
Clerk, satisfaction assistant	1	1,500 00
Clerk, satisfaction chief	1	3,060 00
Clerk, satisfaction chief assistant to	1	2,400 00
Clerk, search	1	1,400 00
Clerks, search assistant	2	624 00
Clerk, second	1	1,300 00
Clerk, sheriff's	1	1,200 00
Clerk, sheriff's	1	1,800 00
Clerk, sheriff's deputy	1	960 00
Clerk, sheriff's under	1	1,080 00
Clerk, subpoena	1	1,500 00
Clerk, supervising	1	2,580 00
Clerk, tax	1	1,100 00
Clerk, tax	1	1,200 00
Clerk, tax sales	1	1,800 00
Clerk, tax sales assistant	1	1,500 00
Clerk, transfer tax	1	720 00
Clerks, transfer tax	4	1,000 00
Clerks, transfer tax	2	1,200 00
Clerks, transfer tax	2	1,500 00
Clerk, transfer tax	1	1,800 00
Clerk, transfer tax	1	2,000 00
Clerk, transfer tax	1	2,400 00
Clerk, transfer tax, assistant	1	1,500 00
Clerk, transfer tax, assistant	1	1,800 00
Clerk, tickler	1	1,350 00
Clerk, tickler	1	2,500 00
Clerks, tickler, assistant	2	1,350 00
Clerk, tickler, assistant	1	1,500 00
Clerk, tickler, assistant	1	1,800 00
Clerk, tickler, chief	1	2,000 00
Clerks, transcript	13	25 cents per hour
Chief, map division	1	\$2,100 00
Assistant chief, map division	1	1,500 00
Chief of locating division	1	1,800 00
Chief of town record division and translator	1	1,800 00
Chief of comparing division	1	1,800 00
Clerk, chief of old records	1	1,800 00
Clerk, chief of law department	1	2,500 00
Clerk, chief of certificates	1	3,000 00
Clerk, chief of records	1	1,800 00
Clerk, chief of records	1	3,000 00
Clerk, chief of records and interpreter	1	3,000 00
Clerk, assistant chief of records and interpreter	1	1,350 00
Chief of old records	1	1,500 00
Assistant chiefs of old records	2	1,500 00
Chief of division of ancient records	1	1,800 00
Commissary	1	800 00
Comparers	4	650 00
Comparers	2	675 00

CLERICAL SERVICE—*Continued*

TITLE	Number	Salary
Comparers.....	8	\$1,500 00
Comparers, assistant.....	3	1,500 00
Comptroller, bookkeeper and accountant.....	1	800 00
Copyists.....	23	4 cents per folio
Copyists.....	32	5 cents per folio
Copyist.....	1	\$900 00
Copyists.....	40	1,200 00
Copyists of mutilated records.....	17	1,500 00
Copyist, pen.....	1	1,500 00
Copyists, typewriter.....	6	5 cents per folio
Copyists, typewriter.....	6	25 cents per page
Copyist, typewriter.....	1	\$600 00
Copyists, typewriter.....	3	660 00
Copyists, typewriter.....	4	780 00
Copyist, typewriter.....	1	900 00
Copyists, typewriter.....	6	1,000 00
Copyists, typewriter.....	31	1,200 00
Court criers.....	2	\$3 00 per day
Court crier.....	1	\$720 00
Court crier.....	1	900 00
Court crier.....	1	1,300 00
Court crier.....	1	1,800 00
Custodians.....	2	840 00
Custodians.....	2	900 00
Custodians.....	8	1,000 00
Custodian.....	1	1,050 00
Custodians.....	21	1,200 00
Custodian.....	1	1,300 00
Custodians.....	2	1,350 00
Custodian.....	1	1,500 00
Custodian of maps.....	1	1,500 00
Custodian and filing clerk.....	1	1,025 00
Custodian of records.....	1	1,080 00
Examiners.....	4	1,350 00
Examiner.....	1	1,500 00
Examiner, mortgage tax bureau.....	1	2,500 00
Examiner, mortgages.....	1	2,100 00
Examiner in charge.....	1	1,650 00
Examiner, assistant.....	1	1,350 00
Examiner, chief.....	1	1,500 00
Examiner, chief.....	1	2,500 00
Examiner, chief, and indexer of records.....	1	2,400 00
Firemen and process servers.....	3	900 00
Indexer.....	.....	.....
Indexer, assistant.....	1	780 00
Indexer, general.....	1	840 00
Indexer, general.....	1	1,300 00
Indexer, special.....	1	720 00
Interpreters.....	2	800 00
Interpreter.....	1	1,000 00
Interpreter.....	1	1,020 00
Interpreter.....	1	1,200 00
Interpreters.....	2	\$3 to \$5 per day
Interpreter.....	1	\$1,500 00
Interpreters.....	2	1,800 00
Interpreter.....	1	2,000 00
Interpreters.....	5	2,500 00
Interpreter.....	1	3,000 00
Jury notice server.....	1	1,000 00
Jury notice servers.....	11	1,200 00

CLERICAL SERVICE—*Continued*

TITLE	Number	Salary
Jury notice servers.....	3	\$1,300 00
Locators.....	7	1,200 00
Messenger.....	1	300 00
Messengers.....	7	600 00
Messengers.....	6	720 00
Messenger.....	1	750 00
Messengers.....	4	800 00
Messengers.....	6	840 00
Messengers.....	3	900 00
Messenger.....	1	1,000 00
Messenger.....	1	1,080 00
Messengers.....	6	1,200 00
Messenger.....	1	1,300 00
Messenger.....	1	1,400 00
Messengers.....	2	1,500 00
Messengers.....	3	1,800 00
Messengers and notice servers.....	8	1,400 00
Messenger, special and subpoena server.....	1	1,200 00
Messenger, bank.....	1	1,000 00
Messenger, chief and librarian.....	1	1,800 00
Mortgage tax deputy.....	1	2,300 00
Motor-cycle officers and special process servers.....	5	1,716 00
Office assistant.....	1	1,200 00
Office boy.....	1	300 00
Office boys.....	3	420 00
Page.....	1	100 00
Page.....	1	360 00
Process server.....	1	840 00
Process servers.....	4	900 00
Process servers.....	10	1,000 00
Process servers.....	43	1,200 00
Process servers.....	6	1,350 00
Process servers.....	14	1,500 00
Proofreaders.....	2	720 00
Process server and clerk.....	1	1,500 00
Process servers and janitors.....	2	720 00
Process server, chief.....	1	2,000 00
Recorders.....	6	520 00
Recorder.....	1	600 00
Recorder.....	1	624 00
Recorders.....	4	700 00
Recorder and typist.....	1	800 00
Recorder and typist.....	1	900 00
Recorder of deeds.....	1	5 cents per folio
Recorder of mortgages.....	1	5 cents per folio
Register, assistant deputy.....	1	\$2,500-00
Register, assistant deputy.....	1	3,000 00
Register, assistant deputy.....	1	4,000 00
Register, special deputy.....	1	2,500 00
Register, special deputy.....	1	5,000 00
Register, assistant special deputy.....	1	3,000 00
Searcher.....	1	1,000 00
Searchers.....	2	Fees
Searchers.....	2	\$1,080 00
Searcher.....	1	1,400 00
Searchers.....	3	1,500 00
Searcher.....	1	1,800 00
Searcher.....	1	2,000 00
Searcher, correspondence.....	1	1,500 00
Searcher, special.....	1	1,500 00
Searcher and special deputy.....	1	1,600 00

CLERICAL SERVICE — *Continued*

TITLE	Number	Salary
Searcher and examiner	1	\$2,000 00
Searcher, assistant	1	1,200 00
Searcher, assistant and comparer	1	1,500 00
Secretary	1	720 00
Secretary	1	1,000 00
Secretaries	5	1,200 00
Secretary	1	1,275 00
Secretaries	4	1,500 00
Secretaries	3	2,000 00
Secretary	1	2,340 00
Secretaries	2	3,000 00
Secretary and stenographer	1	720 00
Secretary and stenographer	1	950 00
Secretary, confidential	1	500 00
Secretary, private	1	2,000 00
Secretary, private	1	3,000 00
Secretary, private	1	3,900 00
Stenographer	1	300 00
Stenographers	2	600 00
Stenographer	1	660 00
Stenographers	11	720 00
Stenographer	1	763 20
Stenographer	1	780 00
Stenographer	1	800 00
Stenographers	4	840 00
Stenographers	2	900 00
Stenographers	2	950 00
Stenographer	1	960 00
Stenographers	3	1,000 00
Stenographer	1	1,080 00
Stenographer	1	1,100 00
Stenographers	24	1,200 00
Stenographers	2	1,350 00
Stenographers	3	1,400 00
Stenographers	19	1,500 00
Stenographers	2	2,000 00
Stenographers	2	2,500 00
Stenographer	1	2,750 00
Stenographer and indictment clerk	1	1,800 00
Stenographer and indexer	1	960 00
Stenographer and recorder	1	720 00
Stenographer and typewriter copyist	1	1,200 00
Stenographer-copyist	1	1,200 00
Stenographer-copyist	1	1,500 00
Stenographer, confidential	1	800 00
Stenographer, confidential	1	900 00
Stenographer, confidential	1	1,020 00
Stenographer, confidential	1	1,080 00
Stenographers, confidential	2	1,200 00
Stenographers, confidential	3	1,500 00
Stenographer, confidential	1	1,800 00
Stenographer, confidential, and typewriter copyist	1	900 00
Stenographer, court	1	700 00
Stenographer, court	1	750 00
Stenographers, court	2	1,500 00
Stenographers, court	2	1,800 00
Stenographer, court	1	2,000 00
Stenographer, court	1	2,500 00
Stenographers, court	3	\$10 00 per day
Stenographers, court	5	\$3,000 00
Stenographer, court	1	3,250 00

CLERICAL SERVICE—*Continued*

TITLE	Number	Salary
Stenographer, court.....	1	\$3,500 00
Stenographers, court.....	6	3,600 00
Stenographers, court.....	5	4,000 00
Stenographer to grand jury.....	1	10 cents per folio
Stenographer to grand jury.....	1	\$800 00
Stenographer to grand jury.....	1	1,200 00
Stenographer to grand jury.....	1	\$6 00 per day
Stenographers to grand jury.....	3	10 00 per day
Stenographer to grand jury.....	1	\$1,400 00
Stenographers to grand jury.....	2	1,500 00
Stenographers to grand jury.....	4	2,000 00
Stenographer, executive.....	1	1,200 00
Stenographers, law.....	2	1,200 00
Stenographers, law.....	2	1,500 00
Stenographer, law.....	1	2,500 00
Stenographer, law, chief.....	1	1,800 00
Storekeeper.....	1	1,500 00
Superintendent of block indexing.....	1	2,400 00
Superintendents of block indexing.....	2	1,800 00
Superintendent of indexing.....	1	1,200 00
Superintendent of records.....	1	1,125 00
Superintendent of records.....	1	3,000 00
Superintendents of records.....	2	3,500 00
Superintendent of records, assistant.....	1	2,800 00
Superintendent of records, assistant.....	1	3,000 00
Superintendent of supplies.....	1	2,400 00
Supervisor of reindexing.....	1	3,000 00
Supervisor of copying of mutilated records.....	1	1,500 00
Supervisor of copying of mutilated records.....	1	2,000 00
Telephone operator.....	1	28 cents per hour
Telephone operator.....	1	\$420 00
Telephone operators.....	2	600 00
Telephone operators.....	3	624 00
Telephone operators.....	2	750 00
Telephone operator.....	1	780 00
Telephone operators.....	2	900 00
Telephone operator.....	1	1,000 00
Telephone operator.....	1	1,200 00

EDUCATIONAL

Librarians.....	2	1,000 00
Librarian.....	1	1,200 00
Librarian.....	1	1,650 00
Librarian.....	1	1,800 00
Librarian.....	1	2,000 00
Librarians.....	2	3,000 00
Librarian.....	1	4,200 00
Librarian, assistant.....	1	780 00
Librarian, assistant and messenger.....	1	2,500 00
Library attendant.....	1	660 00
Page and librarian.....	1	1,750 00

INSTITUTIONAL SERVICE

Attendants.....	17	.....
Attendant.....	1	Vacant
Attendant, hospital.....	1	\$120 00
Attendant, hospital.....	1	360 00
Cook.....	1	240 00
Cook.....	1	288 00
Cooks.....	2	360 00
Cook.....	1	420 00
Cooks.....	2	480 00

INSTITUTIONAL SERVICE—Continued

TITLE	Number	Salary
Cooks.....	2	\$540 00
Cook.....	1	720 00
Cook.....	1	1,020 00
Farmer.....	1	480 00
Farmer.....	1	720 00
Farmer.....	1	900 00
Gardener.....	1	360 00
Housekeeper.....	1	300 00
Housekeeper.....	1	435 00
Laundress.....	1	240 00
Laundress.....	1	\$1 50 per day
Laundress.....	1	\$300 00
Laundresses.....	3	360 00
Laundress.....	1	480 00
Laundress.....	1	540 00
Laundresses.....	2	Vacant
Laundress, head.....	1	Vacant
Laundrymen.....	2	\$600 00
Laundryman.....	1	780 00
Launderer.....	1	900 00
Matron.....	1	240 00
Matron.....	1	300 00
Matron.....	1	360 00
Matron.....	1	400 00
Matron.....	1	410 00
Matrons.....	2	420 00
Matrons.....	2	480 00
Matrons.....	4	500 00
Matrons.....	3	575 00
Matrons.....	2	\$2 00 per day
Matrons.....	6	\$600 00
Matron.....	1	650 00
Matron.....	1	660 00
Matron.....	1	750 00
Matrons.....	2	800 00
Matron.....	1	850 00
Matrons.....	2	900 00
Matron.....	1	1,000 00
Matron at almshouse.....	1	800 00
Matron at children's home.....	1	855 00
Matron, assistant.....	1	216 00
Matron, assistant.....	1	300 00
Matrons, assistant.....	2	360 00
Matron, assistant.....	1	450 00
Matron, assistant.....	1	540 00
Matron, second assistant to.....	1	300 00
Matron of jail.....	1	600 00
Matrons of jail.....	4	1,000 00
Matron, nursery.....	1	650 00
Matron, penitentiary.....	1	420 00
Matron, penitentiary.....	1	600 00
Organist.....	1	50 00
Overseer.....	1	500 00
Overseer.....	1	1,200 00
Overseer, outside.....	1	900 00
Seamstress.....	1	300 00
Storekeeper.....	1	1,500 00

JUDICIAL SERVICE

Judge.....	1	2,000 00
Judges.....	2	3,000 00
Judge.....	1	3,500 00

JUDICIAL SERVICE — *Continued*

TITLE	Number	Salary
Judges.....	3	\$5,000 00
Judge.....	1	6,000 00
Judge.....	1	7,000 00
Judges.....	2	7,500 00
Judges.....	2	10,000 00
Judges.....	5	12,500 00
Judges.....	7	17,500 00
Judge, special.....	1	300 00
Judge, special.....	1	400 00
Judge, special.....	1	1,000 00
Judge and surrogate.....	1	5,000 00
Judge and surrogate.....	1	10,000 00
Surrogate.....	1	2,000 00
Surrogate.....	1	2,500 00
Surrogates.....	2	3,000 00
Surrogate.....	1	3,500 00
Surrogate.....	1	4,000 00
Surrogates.....	4	5,000 00
Surrogate.....	1	7,500 00
Surrogates.....	3	10,000 00
Surrogates.....	3	15,000 00
Surrogate, special.....	1	400 00
Surrogate, special.....	1	600 00

LABOR SERVICE

Bridge tenders.....	5	780 00
Caretaker.....	1	420 00
Laborer, farm and watchman.....	1	730 00
Morgue attendants.....	2	900 00
Morgue keepers.....	3	\$3 50 per day
Orderlies.....	2	\$300 00
Orderly.....	1	360 00
Orderly.....	1	420 00
Orderly.....	1	480 00
Orderlies.....	6	540 00
Orderlies.....	6	600 00
Orderly.....	1	720 00
Orderlies.....	5	Vacant
Van driver.....	1	900 00
Watchman.....	1	540 00
Watchmen.....	3	720 00
Watchman.....	1	750 00
Watchmen.....	6	900 00
Watchman.....	1	1,200 00
Watchman.....	1	Vacant
Watchman and caretaker.....	1	\$840 00
Watchman, day.....	1	900 00
Watchman, night.....	1	480 00
Watchman, night.....	1	600 00
Watchman, night.....	1	780 00
Watchman, night.....	1	1,100 00
Watchman, night.....	1	1,200 00
Watchmen, night, penitentiary.....	2	900 00
Watchman, night.....	1	600 00

LEGAL SERVICE

Assistant, court of record.....	1	\$4.00 per day
Attorney, county.....	1	\$1,500 00
Attorneys, county.....	3	2,500 00
Attorney, county.....	1	3,000 00
Attorneys, county.....	2	3,500 00
Attorney, county.....	1	3,600 00

LEGAL SERVICE — *Continued*

TITLE	Number	Salary
Attorney, county	1	\$4,000 00
Attorney, county, deputy	1	1,750 00
Attorney, district	1	1,200 00
Attorneys, district	4	2,500 00
Attorneys, district	2	3,000 00
Attorney, district	1	3,200 00
Attorney, district	1	3,700 00
Attorney, district	1	4,000 00
Attorney, district	1	4,500 00
Attorneys, district	2	5,000 00
Attorney, district	1	7,500 00
Attorney, district	1	8,000 00
Attorney, district	1	8,500 00
Attorneys, district	2	10,000 00
Attorney, district	1	15,000 00
Attorney, district, assistant	1	900 00
Attorney, district, assistant	1	1,000 00
Attorneys, district, assistant	3	1,200 00
Attorney, district, assistant	1	1,500 00
Attorneys, district, assistant	5	1,800 00
Attorney, district, assistant	1	1,900 00
Attorneys, district, assistant	5	2,000 00
Attorney, district, assistant	1	2,150 00
Attorney, district, assistant	1	2,250 00
Attorney, district, assistant	1	2,350 00
Attorney, district, assistant	5	2,500 00
Attorney, district, assistant	1	2,700 00
Attorneys, district, assistant	9	3,000 00
Attorney, district, assistant	1	3,150 00
Attorney, district, assistant	1	3,500 00
Attorneys, district, assistant	3	4,000 00
Attorneys, district, assistant	5	4,500 00
Attorneys, district, assistant	6	5,000 00
Attorneys, district, assistant	3	6,000 00
Attorney, district, assistant	1	7,000 00
Attorneys, district, assistant	13	7,500 00
Attorney, district, assistant, deputy	1	1,800 00
Attorneys, district, assistant, deputy	7	2,000 00
Attorneys, district, assistant, deputy	3	2,500 00
Attorney, district, assistant, deputy	1	3,000 00
Attorneys, district, assistant, deputy	4	3,500 00
Attorneys, district, assistant, deputy	10	4,000 00
Attorney, district, assistant, deputy	1	4,500 00
Attorneys, district, assistant, deputy	2	5,000 00
Counsel	1	500 00
Counsel	1	1,200 00
Counsel	1	2,000 00
Counsel	1	2,500 00
Counsels	11	3,000 00
Counsels	11	3,500 00
Counsel	1	4,000 00
Counsel	1	5,000 00
Counsel	1	6,000 00
Counsel, assistant	1	3,000 00
Law assistant to surrogate	1	3,000 00
Law assistant to surrogate	1	4,000 00
Law assistant to surrogate	1	4,500 00
Law assistant to surrogate	1	5,500 00
Law assistant to surrogate	1	6,000 00
Public administrator	1	4,000 00
Public administrator	1	5,000 00
Public administrator	1	10,000 00
Public administrator, assistant	1	5,000 00

MANAGERIAL

TITLE	Number	Salary
Auditor.....	1	\$4,000 00
Auditor, deputy.....	1	2,500 00
Commissioners of elections.....	2	600 00
Commissioners of elections.....	4	1,000 00
Commissioners of elections.....	6	1,200 00
Commissioners of elections.....	4	1,500 00
Commissioners of elections.....	4	1,800 00
Commissioners of elections.....	4	2,000 00
Commissioners of elections.....	4	3,000 00
Commissioner of elections.....	1	3,500 00
Commissioners of jurors.....	3	1,500 00
Commissioner of jurors.....	1	2,000 00
Commissioner of jurors.....	1	2,500 00
Commissioner of jurors.....	1	3,500 00
Commissioner of jurors.....	1	4,000 00
Commissioner of jurors.....	1	4,500 00
Commissioners of jurors.....	3	6,000 00
Commissioner of jurors, assistant.....	1	1,100 00
Commissioner of jurors, assistant.....	1	1,200 00
Commissioner of jurors, assistant.....	1	2,500 00
Commissioners of jurors, assistant.....	2	3,000 00
Commissioners of jurors.....	2	3,500 00
Commissioner of jurors, deputy.....	1	2,400 00
Commissioner of records.....	1	5,000 00
Commissioner of records.....	1	7,500 00
Commissioner of records, surrogate's court.....	1	5,000 00
Commissioners of records, deputy.....	3	4,000 00
Comptroller.....	1	2,500 00
Comptroller.....	1	3,500 00
Comptroller.....	1	6,000 00
Comptroller, deputy.....	1	4,000 00
County clerk.....	1	Fees
County clerk.....	1	\$2,000 00
County clerk.....	1	3,000 00
County clerk.....	1	3,500 00
County clerks.....	2	4,000 00
County clerk.....	1	4,500 00
County clerks.....	3	5,000 00
County clerk.....	1	8,000 00
County clerks.....	3	10,000 00
County clerk.....	1	12,000 00
County clerk.....	1	15,000 00
County clerk and register.....	1	3,400 00
County clerk and registrar.....	1	4,300 00
County clerks, deputy.....	2	1,200 00
County clerk, deputy.....	1	1,500 00
County clerks, deputy.....	4	1,800 00
County clerk, deputy.....	1	2,000 00
County clerk, deputy.....	1	2,250 00
County clerks, deputy.....	2	2,500 00
County clerk, deputy.....	1	3,000 00
County clerk, deputy.....	1	4,000 00
County clerk, deputy.....	1	4,500 00
County clerk, deputy.....	1	5,000 00
County clerk, deputy.....	1	6,000 00
Register.....	1	Fees
Register.....	1	\$10,000 00
Registers.....	2	12,000 00
Register, deputy.....	1	4,000 00
Registers, deputy.....	2	5,000 00

MANAGERIAL—*Continued*

TITLE	Number	Salary
Register, mortgage tax deputy.....	1	\$2,300 00
Treasurer.....	1	1,500 00
Treasurer.....	1	2,000 00
Treasurer.....	1	2,500 00
Treasurer.....	1	3,000 00
Treasurer.....	1	3,500 00
Treasurers.....	2	4,000 00
Treasurers.....	2	4,500 00
Treasurers.....	2	5,000 00
Treasurer.....	1	10,000 00
Treasurers, deputy.....	2	2,000 00
Treasurer, deputy.....	1	2,250 00
Treasurer, deputy.....	1	2,500 00
Treasurers, deputy.....	2	3,000 00
Treasurer, deputy.....	1	4,000 00

MISCELLANEOUS

Superintendent, city hall.....	1	1,800 00
Superintendent of buildings.....	1	2,500 00
Superintendent, county buildings.....	1	1,200 00
Superintendent, court house.....	1	1,750 00
Superintendents, court house.....	2	2,000 00
Superintendent, court house, assistant to.....	1	900 00
Superintendent, city hall, assistant.....	1	1,050 00
Superintendent, soldiers' burial.....	1	60 00
Superintendent, soldiers' burial.....	1	400 00
Burial agent for deceased soldiers.....	1	150 00
Morgue keepers.....	3	\$3 50 per day
Morgue attendant.....	1	\$900 00
Manager Bronx valley sanitary sewer.....	1	2,500 00
Steward.....	1	1,100 00

RELIGIOUS, CHARITABLE AND PENAL

Chaplain.....	1	25 00
Chaplains.....	3	75 00
Chaplain.....	1	80 00
Chaplains.....	2	100 00
Chaplains.....	4	150 00
Chaplains.....	4	200 00
Chaplains.....	2	350 00
Chaplains.....	2	400 00
Chaplains.....	2	500 00
Commissioner of charities and correction.....	1	5,000 00
Commissioner of charities and correction, deputy.....	1	900 00
Community welfare agent.....	1	900 00
Investigator.....	1	300 00
Investigators.....	2	600 00
Investigator.....	1	900 00
Investigator.....	1	1,200 00
Keeper.....	1	2,000 00
Keeper and chief engineer.....	1	500 00
Matron.....	1	240 00
Matron.....	1	330 00
Matron.....	1	360 00
Matron.....	1	410 00
Matrons.....	6	420 00
Matrons.....	2	480 00
Matrons.....	6	500 00
Matrons.....	3	575 00
Matrons.....	8	600 00
Matron.....	1	650 00

RELIGIOUS, CHARITABLE AND PENAL—*Continued*

TITLE	Number	Salary
Matron.....	1	\$660 00
Matron.....	1	750 00
Matrons.....	2	800 00
Matrons.....	2	850 00
Matron.....	1	855 00
Matrons.....	2	900 00
Matrons.....	4	1,000 00
Matron, assistant.....	1	216 00
Matrons, assistant.....	2	300 00
Matrons, assistant.....	2	360 00
Matron, assistant.....	1	450 00
Matron, assistant.....	1	500 00
Matron, assistant.....	1	540 00
Matron, nursery.....	1	650 00
Overseer.....	1	1,200 00
Secretary, child welfare board.....	1	400 00
Secretary, child welfare board.....	1	1,000 00
Secretary, child welfare board.....	1	1,200 00
Secretary, child welfare board.....	1	1,500 00
Secretaries, child welfare board.....	141	No salary stated
Superintendent of almshouse.....	1	\$3,500 00
Superintendent, city and town home.....	1	1,800 00
Superintendents, county home.....	2	2,500 00
Superintendent, county lodging house.....	1	2,050 00
Superintendent, farm.....	1	600 00
Superintendents, penitentiary.....	2	2,500 00
Superintendent, penitentiary.....	1	3,000 00
Superintendents, poor.....	2	500 00
Superintendents, poor.....	2	1,200 00
Superintendents, poor.....	3	1,500 00
Superintendent, poor.....	1	1,800 00
Superintendent, poor.....	1	2,000 00
Superintendent, poor.....	1	2,400 00
Superintendent, poor.....	1	2,500 00
Superintendent, poor.....	1	3,500 00
Superintendent, poor.....	1	4,000 00
Superintendent, woman's building.....	1	300 00
Superintendent, almshouse, deputy.....	1	1,800 00
Superintendent, county home and hospital, deputy.....	1	1,800 00
Superintendents, penitentiary, deputy.....	2	1,400 00
Superintendent, penitentiary, deputy.....	1	1,500 00
Superintendent, poor, deputy.....	1	1,200 00
Superintendent, poor, deputy.....	1	1,320 00
Superintendent, poor, deputy.....	1	1,800 00
Superintendent, placing dependent children.....	1	1,720 00

PROFESSIONAL AND SCIENTIFIC SERVICE

MEDICAL GROUP

Assistant, clinical.....	1	Salary not stated
Assistant, medical.....	1	\$5,000 00
Bacteriologist.....	1	1,000 00
Coroners.....	4	1,200 00
Coroners.....	2	2,000 00
Internes.....	2	Vacancies
Internes.....	5	\$180 00
Interne.....	1	900 00
Interne, junior.....	1	300 00
Interne, senior.....	1	600 00
Necrotomist.....	1	1,500 00
Nurses.....	19	360 00
Nurses.....	8	420 00

PROFESSIONAL AND SCIENTIFIC SERVICE MEDICAL GROUP—*Continued*

TITLE	Number	Salary
Nurses.....	10	\$480 00
Nurses.....	15	540 00
Nurses.....	11	600 00
Nurse.....	1	660 00
Nurse, chief.....	1	840 00
Nurses, chief.....	2	900 00
Nurse, assistant chief.....	1	600 00
Nurse, head.....	1	480 00
Nurses, head.....	2	720 00
Nurse, head.....	1	780 00
Nurses, head.....	4	900 00
Nurse, hospital.....	1	480 00
Nurses, pupil.....	43	No salary stated
Nurses, superintendent of.....	1	\$660 00
Nurses, superintendent of.....	1	900 00
Nurses, superintendents of.....	2	1,000 00
Nurses, superintendents of.....	3	1,200 00
Nurses, superintendents of.....	2	1,500 00
Nurses, superintendents of.....	2	1,800 00
Nurses, assistant superintendent of.....	1	420 00
Nurses, assistant superintendent of.....	1	650 00
Nurses, night superintendent of.....	1	700 00
Pharmacist.....	1	600 00
Pharmacist.....	1	1,300 00
Physician.....	1	240 00
Physicians.....	2	300 00
Physicians.....	2	400 00
Physician.....	1	460 00
Physician.....	1	500 00
Physician.....	1	600 00
Physician.....	1	720 00
Physicians.....	2	900 00
Physician.....	1	1,000 00
Physician.....	1	1,200 00
Physician.....	1	2,000 00
Physician.....	1	2,400 00
Physicians, city.....	5	200 00
Physician, city.....	1	1,000 00
Physicians, coroner's.....	2	150 00
Physicians, coroner's.....	2	500 00
Physicians, coroner's.....	4	Fees
Physician, county.....	1	\$1,400 00
Physician, county.....	1	3,000 00
Physicians, deputy county.....	2	2,500 00
Physicians, jail.....	2	100 00
Physician, jail.....	1	225 00
Physician, jail.....	1	300 00
Physician, jail.....	1	800 00
Physician, resident.....	1	200 00
Physician, resident.....	1	1,500 00
Physician, assistant, resident.....	1	900 00
Physician and surgeon.....	1	750 00
Physician and surgeon.....	1	1,000 00
Superintendent, hospital.....	1	2,500 00
Superintendent, medical.....	1	2,250 00
Superintendent, resident medical.....	1	1,200 00
Superintendent, tuberculosis sanitarium.....	1	1,200 00
Superintendent, tuberculosis sanitarium.....	1	2,500 00
Superintendent, Lakeview sanitarium.....	1	2,000 00

ENGINEERING GROUP

TITLE	Number	Salary
Architect and adviser, supervising	1	\$4,000 00
Draftsmen	9	1,200 00
Draftsmen	2	1,350 00
Engineer, assistant, civil	1	2,400 00
Engineer, first assistant	1	2,100 00
Engineer, county	1	3,000 00
Engineer, county	1	3,180 00
Engineer, principal assistant	1	\$8 00 per diem
Leveler	1	\$1,200 00
Levelers	2	1,320 00
Leveler	1	1,440 00
Leveler	1	1,908 00
Superintendent, highways*	1	800 00
Superintendent, highways*	1	900 00
Superintendents, highways*	11	1,000 00
Superintendents, highways*	8	1,200 00
Superintendent, highways*	1	\$3 00 per diem
Superintendents, highways*	10	\$1,500 00
Superintendent, highways	1	1,550 00
Superintendents, highways*	3	1,600 00
Superintendent, highways*	1	1,650 00
Superintendents, highways*	2	1,750 00
Superintendents, highways*	5	1,800 00
Superintendents, highways*	4	2,000 00
Superintendents, highways*	2	2,400 00
Superintendent, highways*	1	2,800 00
Superintendents, highways*	3	3,000 00
Superintendent, maintenance and construction	1	1,590 00
Surveyor, chief and draftsman	1	2,100 00
Surveyor, assistant, surveyor and draftsman	1	1,500 00
Tracer	1	1,300 00

INVESTIGATIONAL AND EXAMINING GROUP

Examiner	1	\$2,000 00
Examiner, mortgage tax	1	2,000 00
Investigator	1	1,325 00
Investigator	1	1,500 00
Investigator, special (alien poor)	1	1,080 00

INSPECTIONAL SERVICE

Agents, county	2	\$800 00
Agents, county	4	1,000 00
Agents (children's)	5	900 00
Inspectors	3	100 00
Inspectors	3	\$4 00 per diem
Inspector	1	\$1,400 00
Inspector	1	\$5 00 per diem
Inspector (children's department)	1	\$1,025 00
Inspector, confidential	1	1,800 00
Inspector, construction	1	\$4 00 per diem
Inspectors, highway	2	\$1,200 00
Inspectors	7	\$4 00 per diem
Inspectors	2	4 50 per diem
Inspector	1	\$1,236 00
Inspector	1	1,320 00
Inspector	1	1,500 00
Inspector	1	1,590 00

* Including counties in which entire service has not been classified.

POLICE GROUP

TITLE	Number	Salary
Attendant, court.....	1	\$900 00
Attendants, court.....	14	1,020 00
Custodian, deputy of penitentiary.....	1	2,200 00
Detectives, county.....	4	900 00
Detectives, county.....	3	1,000 00
Detective, county.....	1	1,200 00
Detective, county.....	1	1,300 00
Detectives, county.....	2	1,350 00
Detectives, county.....	5	1,500 00
Detectives, county.....	4	1,800 00
Detectives, county.....	4	2,000 00
Detectives, county.....	4	3,000 00
Detective, county.....	1	Salary not stated
Detectives, county.....	2	\$2 50 per day
Guards.....	2	2 50 per day
Guards.....	4	3 00 per day
Guards.....	2	\$1,000 00
Guards.....	6	1,200 00
Jailers.....	4	600 00
Jailer.....	1	780 00
Jailer.....	1	800 00
Jailers.....	8	900 00
Jailer.....	1	1,600 00
Jailer, assistant.....	1	840 00
Jailers, deputy.....	6	150 00
Keeper.....	1	600 00
Keepers.....	6	630 00
Keeper.....	1	660 00
Keeper.....	1	675 00
Keeper.....	1	714 00
Keeper.....	1	800 00
Keepers.....	22	840 00
Keepers.....	4	900 00
Keepers.....	11	1,000 00
Keepers.....	8	1,200 00
Keeper.....	1	1,400 00
Keeper.....	1	1,500 00
Keeper, assistant.....	1	600 00
Keeper, hall.....	1	1,200 00
Keeper, head.....	1	1,500 00
Keeper, head.....	1	2,000 00
Keepers, penitentiary.....	13	900 00
Keepers, penitentiary.....	13	1,000 00
Keepers, penitentiary.....	8	1,050 00
Keepers, penitentiary.....	4	1,100 00
Keepers, penitentiary.....	10	1,200 00
Officers.....	2	1,000 00
Officers.....	2	1,400 00
Officers, court.....	8	600 00
Officers, court.....	2	\$3 00 per diem
Officer, court.....	1	\$1,200 00
Officer, court.....	1	1,300 00
Officers, court.....	2	1,350 00
Officer, court.....	1	1,500 00
Officers, court.....	4	1,800 00
Officer, chief court.....	1	2,300 00
Officer, probation.....	1	300 00
Officers, probation.....	2	600 00
Officers, probation.....	2	840 00
Officers, probation.....	2	1,200 00

POLICE GROUP—*Continued*

TITLE	Number	Salary
Officer, probation.....	1	\$1,500 00
Officer, probation.....	1	2,500 00
Officer, assistant probation.....	1	1,000 00
Officers, assistant probation.....	2	1,100 00
Officers, assistant probation.....	3	1,400 00
Officer, chief probation.....	1	1,500 00
Overseer.....	1	500 00
Overseer.....	1	900 00
Sheriff.....	1	2,000 00
Sheriff.....	1	2,500 00
Sheriff.....	1	3,500 00
Sheriffs.....	5	4,000 00
Sheriffs.....	2	5,000 00
Sheriffs.....	2	6,000 00
Sheriffs.....	3	10,000 00
Sheriff.....	1	12,000 00
Sheriff.....	1	15,000 00
Sheriff, deputy.....	1	750 00
Sheriff, deputy.....	1	\$3 00 per day
Sheriffs, deputy.....	3	\$900 00
Sheriffs, deputy.....	12	1,000 00
Sheriffs, deputy.....	2	1,100 00
Sheriffs, deputy.....	25	\$4 00 per day
Sheriffs, deputy.....	12	\$1,200 00
Sheriff, deputy.....	1	1,300 00
Sheriffs, deputy.....	28	1,350 00
Sheriffs, deputy.....	3	1,400 00
Sheriffs, deputy.....	7	1,500 00
Sheriffs, deputy.....	2	1,800 00
Sheriffs, deputy.....	5	2,000 00
Sheriffs, deputy.....	7	2,200 00
Sheriffs, deputy.....	23	2,500 00
Sheriffs, assistant deputy.....	15	1,500 00
Sheriffs, assistant deputy.....	8	1,000 00
Sheriffs, assistant deputy.....	5	900 00
Deputies, criminal.....	2	1,200 00
Deputy, court.....	1	1,000 00
Deputy, special.....	1	780 00
Sheriff, deputy and jailer.....	1	780 00
Sheriff, deputy and jailer.....	1	1,000 00
Sheriff, deputy and jailer.....	1	1,100 00
Sheriffs, deputy and jailers.....	3	1,200 00
Sheriff, assistant.....	1	1,100 00
Sheriff, under.....	1	1,200 00
Sheriffs, under.....	2	1,400 00
Sheriff, under.....	1	1,500 00
Sheriff, under.....	1	1,750 00
Sheriffs, under.....	3	1,800 00
Sheriffs, under.....	2	2,500 00
Sheriffs, under.....	2	3,000 00
Sheriff, under.....	1	5,000 00
Sheriffs, under.....	2	6,000 00
Sheriff, second under.....	1	1,800 00
Turnkey.....	1	1,100 00
Warden.....	1	600 00
Warden.....	1	1,080 00
Wardens.....	3	1,200 00
Warden.....	1	1,800 00
Warden.....	1	2,000 00
Warden.....	1	3,000 00
Wardens, assistant.....	2	1,200 00

POLICE GROUP—*Continued*

TITLE	Number	Salary
Warden, first assistant.....	1	\$1,500 00
Warden to grand jury.....	1	2,000 00
Warden to grand jury.....	1	3,500 00
Warden to grand jury.....	1	1,500 00

SKILLED LABOR SERVICE

Baker.....	1	\$360 00
Baker.....	1	480 00
Bakers.....	3	600 00
Baker.....	1	Vacancy
Bookbinders.....	2	\$3 00 per day
Bookbinders.....	3	\$23 00 per week
Bookbinders.....	3	\$1,000 00
Bookbinder.....	1	1,050 00
Bookbinder.....	1	\$4 00 per day
Bookbinders.....	15	\$1,200 00
Bookbinder, chief.....	1	1,200 00
Bookbinder, foreman.....	1	1,500 00
Butcher.....	1	900 00
Cabinet repairer.....	1	1,140 00
Carpenter.....	1	500 00
Carpenter.....	1	540 00
Carpenter.....	1	600 00
Carpenter.....	1	1,020 00
Carpenter.....	1	Vacancy
Carpenter and plumber.....	1	Vacancy
Chauffeur.....	1	\$480 00
Chauffeur.....	1	720 00
Chauffeur.....	1	780 00
Chauffeur.....	1	\$21 00 per week
Chauffeur.....	1	\$1,200 00
Chauffeur.....	1	Vacancy
Cook.....	1	\$600 00
Cook.....	1	780 00
Cook.....	1	840 00
Cook, assistant.....	1	Vacancy
Cook, chief.....	1	Vacancy
Electrician.....	1	\$1,320 00
Elevatorman.....	1	1,000 00
Elevatorman.....	1	1,050 00
Elevator conductors.....	4	600 00
Elevator conductors.....	4	720 00
Elevator conductors.....	3	780 00
Elevatorman and watchman.....	1	720 00
Engineer.....	1	400 00
Engineer.....	1	500 00
Engineer.....	1	660 00
Engineers.....	2	900 00
Engineer.....	1	948 00
Engineers.....	6	960 00
Engineer.....	1	1,000 00
Engineer.....	1	1,050 00
Engineers.....	2	1,080 00
Engineer.....	1	1,140 00
Engineers.....	3	\$4 00 per day
Engineer.....	1	\$1,200 00
	1	2,000 00
Engineers, assistant.....	3	960 00
Engineers, assistant.....	2	1,020 00

SKILLED LABOR SERVICE—*Continued*

TITLE	Number	Salary
Engineer, assistant.....	1	\$1,200 00
Engineers, assistant.....	2	\$4 00 per day
Engineer, assistant.....	3	\$1,350 00
Engineers, assistant.....	3	1,460 00
Engineer, assistant.....	1	\$4 50 per day
Engineers, assistant.....	3	\$21 00 per week
Engineer, assistant and fireman.....	1	\$900 00
Engineer, first assistant.....	1	900 00
Engineer, first assistant.....	1	720 00
Engineer, second assistant.....	1	720 00
Engineer, second assistant.....	1	900 00
Engineer, second assistant.....	1	1,020 00
Engineers, assistant steam.....	4	720 00
Engineer, chief.....	1	1,080 00
Engineer, chief.....	1	1,200 00
Engineer, chief.....	1	\$4 50 per day
Engineers, chief.....	2	\$1,320 00
Engineer, chief.....	1	1,642 50
Engineer, chief and electrician.....	1	1,700 00
Engineers and firemen.....	2	1,000 00
Farm foreman.....	1	Vacancy
Firemen.....	3	\$480 00
Firemen.....	5	600 00
Firemen.....	3	720 00
Fireman.....	1	744 00
Fireman.....	1	780 00
Firemen.....	2	840 00
Firemen.....	3	\$3 00 per day
Firemen.....	4	\$900 00
Firemen.....	3	\$18 00 per week
Firemen.....	3	\$1,014 00
Firemen.....	3	1,095 00
Fireman and night watchman.....	1	\$2 25 per day
Firemen and process servers.....	3	\$900 00
Foreman.....	1	960 00
Foreman.....	1	\$21 00 per week
Foremen (highways).....	7	\$900 00
Foreman (highways).....	1	1,200 00
Foreman of laborers.....	1	1,080 00
Foreman of laborers.....	1	1,350 00
Janitress.....	1	300 00
Janitress.....	1	360 00
Janitor.....	1	200 00
Janitor.....	1	300 00
Janitor.....	1	\$30 per month
Janitors.....	2	\$360 00
Janitor.....	1	400 00
Janitors.....	2	600 00
Janitors.....	10	720 00
Janitor.....	1	780 00
Janitor.....	1	792 00
Janitors.....	7	840 00
Janitors.....	5	900 00
Janitor.....	1	1,200 00
Janitor.....	1	1,700 00
Janitor, assistant.....	1	900 00
Janitors, assistant.....	3	960 00
Janitor of county buildings.....	1	1,080 00
Janitor, day.....	1	600 00
Janitor, night and engineman.....	1	600 00

SKILLED LABOR SERVICE — *Continued*

TITLE	Number	Salary
Janitors and process servers	2	\$720 00
Machinist	1	1,080 00
Machinist, general	1	1,020 00
Operator	1	1,200 00
Painters	2	1,250 00
Superintendent, quarry	1	1,080 00
Tailor	1	\$4 00 per day

TABLE II
COUNTY CLERK'S OFFICES

COUNTY	Population	UNCLASSIFIED		EXEMPT		COMPETITIVE		TOTAL		PER 100,000 POPULATION	
		Num-ber	Salary	Num-ber	Salary	Num-ber	Salary	Num-ber	Salaries	Num-ber	Salaries
Albany.....	183,330	1	Fees	.....	.....	13	\$14,748 00	14	\$14,748 00	7.60	\$8,059 00
Bronx.....	615,600	1	\$10,000 00	11	\$27,800 00	28	35,140 00	40	72,940 00	6.50	11,380 90
Chautauqua.....	116,818	1	2,000 00	1	1,200 00	13	11,660 00	15	14,940 00	12.80	12,769 20
Erie.....	571,897	1	5,000 00	4	6,600 00	67	68,225 00	72	79,975 00	12.60	13,981 10
Kings.....	1,798,513	1	12,000 00	7	19,000 00	41	*62,710 00	49	*93,710 00	2.70	5,211 34
Monroe.....	319,310	1	4,000 00	3	3,300 00	38	27,340 00	41	36,680 00	12.80	11,498 40
Nassau.....	116,825	1	3,400 00	1	2,250 00	14	18,300 00	16	23,450 00	13.60	20,042 70
New York.....	2,137,747	1	15,000 00	5	18,400 00	93	122,860 00	99	156,260 00	4.60	7,308 70
Niagara.....	104,550	1	3,000 00	1	1,500 00	12	7,732 00	14	12,232 00	13.30	11,649 50
Oneida.....	167,331	1	10,000 00	.....	.....	3	2,100 00	4	12,100 00	2.40	7,245 50
Onondaga.....	213,992	1	4,300 00	3	4,800 00	29	24,976 00	33	*34,076 00	15.40	15,923 30
Orange.....	118,118	1	4,000 00	1	1,800 00	6	11,200 00	8	17,000 00	6.80	14,406 80
Queens.....	396,727	1	8,000 00	9	17,500 00	81	106,920 00	91	132,420 00	22.90	33,355 10
Rensselaer.....	121,330	1	4,500 00	2	3,600 00	7	7,500 00	10	15,600 00	8.26	12,892 50
Richmond.....	98,634	1	5,000 00	1	2,500 00	12	16,610 00	14	24,110 00	14.20	24,353 50
Suffolk.....	104,342	1	5,000 00	1	2,500 00	18	17,160 00	20	24,660 00	19.20	23,711 50
Ulster.....	85,367	1	3,500 00	1	1,800 00	6	3,700 00	8	9,000 00	9.40	10,588 20
Westchester.....	321,713	1	10,000 00	3	6,500 00	9	21,100 00	13	37,600 00	4.00	11,677 00

* And fees.

TABLE II — (Continued)
COUNTY COURTS

COUNTY	Population	UNCLASSIFIED		EXEMPT		COMPETITIVE		TOTAL		PER 100,000 POPULATION	
		Num- ber	Salary	Num- ber	Salary	Num- ber	Salary	Num- ber	Salaries	Num- ber	Salaries
Albany.....	183,330	1	\$6,000 00	1	\$2,500 00	4	\$4,700 00	6	\$13,200 00	3.28	\$7,213 10
Bronx.....	615,600	1	10,000 00	3	5,700 00	7	13,500 00	11	29,200 00	1.78	4,740 20
Chautauqua.....	116,818	2	2,400 00	1	.....	1	750 00	4	3,150 00	3.41	2,606 80
Erie.....	571,897	1	7,500 00	.....	.....	2	4,200 00	3	11,700 00	0.52	2,045 40
Kings.....	1,798,513	5	62,500 00	7	22,500 00	52	136,700 00	64	221,700 00	3.55	12,323 50
Monroe.....	319,310	2	11,000 00	2	4,000 00	3	3,180 00	7	18,180 00	2.19	5,699 00
Nassau.....	116,825	1	3,500 00	2	3,100 00	1	1,200 00	4	7,800 00	3.41	6,666 66
New York.....	2,137,747	7	122,500 00	17	28,304 00	88	200,500 00	112	351,304 00	5.24	11,754 00
Niagara.....	104,550	1	5,000 00	2	3,350 00	2	2,000 00	5	10,350 00	4.76	9,857 10
Oneida.....	167,331	2	6,000 00	.....	.....	2	3,000 00	4	9,000 00	2.45	5,389 20
Onondaga.....	213,992	1	5,000 00	1	3,000 00	4	3,300 00	6	11,300 00	2.80	5,280 30
Orange.....	118,118	2	3,300 00	1	1,200 00	2	1,600 00	5	6,100 00	4.23	5,169 50
Queens.....	396,727	1	10,000 00	3	6,000 00	11	23,000 00	15	39,000 00	3.78	9,823 90
Rensselaer.....	121,330	1	5,000 00	1	1,000 00	3	3,240 00	5	9,240 00	4.13	7,619 80
Richmond.....	98,634	1	10,000 00	2	4,800 00	4	7,300 00	7	22,100 00	7.07	22,323 20
Suffolk.....	104,342	1	2,000 00	1	900 00	2	1,050 00	4	3,950 00	3.84	3,798 07
Ulster.....	85,367	1	3,000 00	1	1,800 00	1	3,000 00	3	7,800 00	3.53	9,177 77
Westchester.....	321,713	1	7,500 00	1	3,500 00	2	3,600 00	4	14,600 00	1.28	4,534 10

TABLE II — (Continued)
COMMISSIONER OF RECORDS

COUNTY	Population	UNCLASSIFIED		EXEMPT		COMPETITIVE		TOTAL		PER 100,000 POPULATION	
		Num-ber	Salary	Num-ber	Salary	Num-ber	Salary	Num-ber	Salaries	Num-ber	Salaries
Kings.....	1,798,513	1	\$5,000 00	4	\$12,000 00	52	\$70,500 00	57	\$87,500 00	3.19	\$4,863 70
New York.....	2,137,747	1	7,500 00	3	10,300 00	51	67,100 00	55	84,900 00	2.57	3,791 00
Niagara.....	104,550	1	Surrogate's Court \$5,000 00	2	7,500 00	1	29,600 00	24	42,100 00	1.12	1,969 10

TABLE II — (Continued)
DISTRICT ATTORNEY

COUNTY	Population	UNCLASSIFIED		EXEMPT		COMPETITIVE		TOTAL		PER 100,000 POPULATION	
		Num-ber	Salary	Num-ber	Salary	Num-ber	Salary	Num-ber	Salaries	Num-ber	Salaries
Albany.....	183,330	1	\$4,500 00	3	\$6,300 00	2	\$2,800 00	6	\$13,600 00	3.28	\$7,341 70
Bronx.....	615,600	1	10,000 00	33	71,850 00	5	6,510 00	39	88,360 00	6.33	14,344 10
Chautauqua.....	116,818	1	1,200 00	3	Vacant			4	1,200 00		
Erie.....	571,897	1	7,500 00	9	23,050 00			10	30,550 00	1.75	5,340 90
Kings.....	1,798,513	1	10,000 00	23	81,850 00	25	31,780 00	49	123,630 00	2.72	68,721 10
Monroe.....	319,310	1	5,000 00	7	14,440 00	5	4,980 00	13	24,420 00	4.08	7,655 10
Nassau.....	116,825	1	2,500 00	4	7,600 00	6	9,980 00	11	20,080 00	9.40	17,162 40
New York.....	2,137,747	1	15,000 00	84	247,000 00	108	154,440 00	193	416,440 00	9.02	19,478 00
Niagara.....	104,550	1	3,200 00	3	4,300 00			4	7,500 00	3.84	7,211 53
Oneida.....	167,331	1	3,000 00	4	5,800 00			5	8,800 00	3.00	5,269 40
Onondaga.....	213,992	1	3,700 00	4	*5,900 00			5	9,600 00	2.33	4,486 00
Orange.....	118,118	1	2,500 00	2	*1,000 00						
Queens.....	396,727	1	8,000 00	8	20,200 00	10	9,860 00	19	38,060 00	4.79	9,586 90
Rensselaer.....	121,330	1	4,000 00	3	5,100 00	4	2,000 00	8	11,100 00	6.61	9,173 50
Richmond.....	98,634	1	5,000 00	6	12,500 00	2	2,500 00	9	20,000 00	9.09	20,202 00
Suffolk.....	104,342	1	3,000 00	2	2,580 00	1	500 00	4	6,080 00	3.84	5,858 58
Ulster.....	85,367	1	2,500 00	1	1,200 00	1	780 00	3	4,480 00	3.53	5,223 50
Westchester.....	321,713	1	8,500 00	6	16,900 00			7	25,400 00	2.17	7,888 20

* One vacancy.

TABLE II — (Continued)
REGISTER

COUNTY	Population	UNCLASSIFIED		EXEMPT		COMPETITIVE		TOTAL		PER 100,000 POPULATION	
		Num-ber	Salary	Num-ber	Salary	Num-ber	Salary	Num-ber	Salaries	Num-ber	Salaries
Kings.....	1,798,513	1	\$12,000 00	5	\$14,700 00	137	\$184,160 00	143	\$210,800 00	7.94	\$11,717 60
New York.....	2,137,747	1	12,000 00	10	32,600 00	168	221,390 00	179	265,990 00	8.37	12,441 00
Westchester.....	321,713	1	Fees	2	4,000	4	6,100	7	*10,000	2.17	4,689 40

* And fees.

TABLE II — (Continued)
SHERIFFS

COUNTY	Population	UNCLASSIFIED		EXEMPT		COMPETITIVE		EX. FLAHERTY VS. COMMISSION		TOTAL		PER 100,000 POPULATION	
		Num- ber	Salary	Num- ber	Salary	Num- ber	Salary	Num- ber	Salary	Num- ber	Salaries	Num- ber	Salaries
Albany.....	183,330	1	\$4,000 00	3	\$2,900 00	20	\$18,620 00	6	\$7,900 00	30	\$33,420 00	16.40	\$18,262 30
Bronx.....	615,600	1	10,000 00	6	9,850 00	2	1,750 00	43	65,790 00	53	87,390 00	8.60	14,186 60
Chautauqua.....	116,818	1	5,000 00	.....	.....	.....	.....	.....	.....	1	5,000 00	0.86	4,310 30
Erie.....	571,897	1	5,000 00	1	1,350 00	8	6,825 00	45	53,400 00	55	67,475 00	9.61	11,796 80
Kings.....	1,798,513	1	15,000 00	8	17,920 00	1	750 00	31	49,800 00	41	83,470 00	2.28	4,639 70
Monroe.....	319,310	1	4,000 00	2	300 00	21	18,345 00	15	16,520 00	39	39,165 00	12.20	12,277 40
Nassau.....	116,825	1	2,500 00	.....	.....	1	1,800 00	11	11,780 00	13	16,080 00	11.11	13,743 50
New York.....	2,137,747	1	12,000 00	6	13,860 00	13	16,690 00	50	88,780 00	70	131,330 00	3.27	6,142 65
Niagara.....	104,550	1	2,000 00	.....	.....	.....	.....	14	12,890 00	15	14,890 00	14.28	13,523 80
Oneida.....	167,331	1	6,000 00	1	1,200 00	.....	.....	13	7,000 00	15	14,200 00	9.00	8,503 00
Onondaga.....	213,992	1	4,000 00	.....	.....	.....	.....	7	7,400 00	8	11,400 00	3.73	5,327 10
Orange.....	118,118	1	4,000 00	.....	.....	2	1,800 00	4	5,300 00	7	11,100 00	5.93	9,406 70
Queens.....	396,727	1	10,000 00	4	6,700 00	.....	.....	20	24,600 00	25	41,300 00	6.29	104,030 02
Rensselaer.....	121,330	1	4,000 00	.....	.....	.....	.....	22	13,840 00	23	17,840 00	19.00	14,743 80
Richmond.....	98,634	1	6,000 00	1	500 00	7	5,950 00	7	7,620 00	9	12,450 00	9.18	12,704 00
Suffolk.....	104,342	1	3,500 00	.....	.....	2	2,160 00	4	4,000 00	7	9,660 00	6.73	9,288 40
Westchester.....	321,713	1	10,000 00	2	3,800 00	1	1,200 00	40	57,200 00	44	72,200 00	13.66	22,423 00

TABLE II — (Continued)
SURROGATES

COUNTY	Population	UNCLASSIFIED		EXEMPT		COMPETITIVE		TOTAL		PER 100,000 POPULATION	
		Num-ber	Salary	Num-ber	Salary	Num-ber	Salary	Num-ber	Salaries	Num-ber	Salaries
Albany.....	183,330	1	\$5,000 00	2	\$3,400 00	2	\$3,500 00	5	\$11,900 00	2.73	\$6,502 70
Bronx.....	615,600	1	10,000 00	6	15,300 00	9	17,020 00	16	42,320 00	2.59	6,870 10
Chautauqua.....	116,818	2	2,400 00	1	1,200 00	3	2,400 00	6	6,000 00	5.13	5,128 00
Erie.....	571,897	1	7,500 00	1	3,000 00	9	14,575 00	11	25,075 00	1.92	4,333 70
Kings.....	1,798,513	1	15,000 00	4	18,500 00	44	76,350 00	49	109,850 00	2.72	6,106 10
Monroe.....	319,310	1	7,000 00	2	3,450 00	9	8,540 00	12	18,990 00	3.76	5,952 90
Nassau.....	116,825	1	3,500 00	1	1,800 00	3	3,700 00	5	9,000 00	4.27	7,692 30
New York.....	2,137,747	2	30,000 00	11	47,000 00	78	132,350 00	91	209,350 00	4.26	9,791 80
Oneida.....	167,331	2	5,000 00	2	2,400 00	4	5,100 00	8	12,500 00	4.80	7,485 00
Onondaga.....	213,992	1	5,000 00	1	2,500 00	6	6,000 00	5	13,500 00	3.73	8,308 40
Orange.....	118,118	2	3,100 00	1	1,200 00	2	2,000 00	8	6,300 00	4.23	5,338 90
Queens.....	396,727	1	10,000 00	2	5,600 00	12	12,960 00	15	28,560 00	3.78	7,194 00
Rensselaer.....	121,330	1	5,000 00	3	4,400 00	.....	.....	4	9,400 00	3.30	7,768 60
Suffolk.....	104,342	1	3,000 00	1	1,800 00	3	3,100 00	5	7,900 00	4.80	7,596 10
Ulster.....	85,367	1	3,000 00	1	1,500 00	4	2,720 00	6	7,220 00	7.05	8,494 10
Westchester.....	321,713	1	10,000 00	4	10,700 00	9	13,700 00	14	34,400 00	4.34	10,683 20

TABLE II — (Concluded)
TREASURERS

COUNTY	Population	UNCLASSIFIED		EXEMPT		COMPETITIVE		TOTAL		PER 100,000 POPULATION	
		Num- ber	Salary	Num- ber	Salary	Num- ber	Salary	Num- ber	Salary	Num- ber	Salary
Albany.....	183,330	1	\$5,000 00	2	\$4,800 00	1	\$1,200 00	4	\$11,000 00	2.18	\$6,010 90
Chautauqua.....	116,818	1	3,500 00	.....	.....	.....	.....	1	3,500 00	0.84	2,991 40
Erie.....	571,897	1	5,000 00	4	7,500 00	10	13,400 00	15	25,900 00	2.62	4,528 00
Monroe.....	319,310	1	4,500 00	2	3,750 00	5	5,580 00	8	13,830 00	2.50	4,335 40
Nassau.....	116,825	1	2,000 00	2	1,800 00	10	12,400 00	12	16,200 00	10.25	13,846 10
Niagara.....	104,550	1	2,000 00	1	1,500 00	.....	.....	2	3,500 00	1.90	3,333 33
Oneida.....	167,331	1	4,500 00	1	2,000 00	.....	.....	2	6,500 00	1.19	3,885 70
Onondaga.....	213,992	1	4,000 00	2	4,800 00	1	900 00	4	9,700 00	1.87	4,532 70
Orange.....	118,118	1	3,000 00	.....	.....	1	1,000 00	2	4,000 00	1.70	3,389 70
Rensselaer.....	121,330	1	4,000 00	2	3,200 00	.....	.....	3	7,200 00	2.48	5,950 40
Suffolk.....	104,342	1	1,500 00	.....	.....	12	11,800 00	13	13,300 00	12.50	12,788 40
Ulster.....	85,367	1	2,500 00	.....	.....	2	2,850 00	3	5,350 00	3.53	6,294 10
Westchester.....	321,713	1	10,000 00	2	5,500 00	2	2,900 00	5	18,400 00	1.55	5,714 30

TABLE IV

TABLE SHOWING THE EXEMPT POSITIONS AND THE CLERICAL SERVICE IN THE COMPETITIVE CLASS IN STATE COURTS, WITH THE SALARIES ATTACHED THERETO.

TITLE	Exempt	Rates	Com- peti- tive
Attendant.....	.....	\$1,200 00	1
Attendants.....	2	1,500 00	11
Attendant.....	.....	1,600 00	7
Attendant.....	1	1,800 00	122
Attendants.....	2	2,000 00	18
Chief court attendant.....	.....	.....	.....
Confidential attendant.....	1	1,200 00	.....
Confidential attendant.....	1	1,500 00	.....
Confidential attendants.....	2	1,800 00	.....
Confidential attendant.....	1	3,000 00	.....
Consultation attendant.....	1	600 00	.....
Consultation attendants.....	2	1,800 00	.....
Attendants acting as stenographer.....	2	1,500 00	.....
Attendants to justice.....	34	1,800 00	.....
Chief attendant.....	1	3,000 00	.....
Chief court attendant.....	.....	1,800 00	1
Court attendant and telephone operator.....	1	1,300 00	.....
Attendant and crier.....	1	1,800 00	.....
Clerk.....	.....	1,000 00	1
Clerk.....	.....	1,200 00	1
Clerk.....	.....	1,500 00	1
Clerk.....	.....	1,800 00	1
Clerk.....	.....	2,000 00	1
Clerk.....	.....	2,100 00	1
Clerk.....	.....	2,500 00	2
Clerk.....	.....	3,000 00	11
Clerk.....	.....	3,500 00	4
Clerk.....	.....	4,000 00	1
Clerk and stenographer.....	.....	1,500 00	1
Assistant clerk.....	.....	2,000 00	18
Assistant clerk.....	.....	3,000 00	3
Clerk, case and consultation.....	1	3,500 00	.....
Clerk, certificate.....	1	2,200 00	.....
Clerk, chancery.....	1	2,200 00	.....
Clerk, chief.....	1	3,500 00	.....
Clerk, confidential.....	1	4,000 00	.....
Clerk, confidential.....	.....	4,500 00	2
Clerk, consultation.....	1	3,000 00	.....
Clerk, consultation.....	1	3,500 00	.....
Clerk and stenographer.....	1	3,000 00	.....
Clerks of court.....	3	3,000 00	.....
Clerks of court.....	3	6,000 00	.....
Clerk of court.....	1	2,200 00	.....
Clerk, deputy.....	.....	2,500 00	1
Clerk, deputy.....	1	4,000 00	.....
Clerk, deputy.....	1	5,000 00	.....
Clerk, special deputy.....	.....	2,500 00	21
Clerk, special deputy.....	.....	2,600 00	1
Clerk, special deputy.....	.....	3,000 00	1
Clerk, special deputy.....	.....	3,500 00	2
Clerk, special deputy.....	.....	3,600 00	2
Clerk, special deputy.....	.....	4,000 00	6

TABLE IV — *Concluded*

TITLE	Exempt	Rates	Com- peti- tive
Clerk, assistant special deputy.....	.....	\$2,000 00	2
Clerk, assistant special deputy.....	1	2,500 00	46
Clerk, deputy, and librarian.....	.....	2,000 00	1
Clerk, deputy, and stenographer.....	1	2,500 00	.....
Clerk, general.....	1	5,000 00	.....
Clerk, assistant general.....	.....	3,500 00	1
Clerk, law.....	1	3,000 00	.....
Clerk, assistant law.....	1	2,000 00	.....
Clerk, recording.....	.....	1,200 00	1
Clerk, remittitur.....	1	3,000 00	.....
Clerk to justice.....	1	1,000 00	.....
Clerks to justice.....	9	1,200 00	.....
Clerks to justice.....	9	1,500 00	.....
Clerks to justice.....	16	1,800 00	.....
Clerks to justice.....	22	2,500 00	.....
Clerks to justice.....	17	2,750 00	.....
Clerks to justice.....	24	3,500 00	.....
Crier.....	1	3,000 00	.....
Crier.....	.....	1,500 00	4
Crier.....	.....	1,800 00	1
Crier.....	.....	2,000 00	1
Crier, chief.....	.....	1,800 00	1
Custodian.....	1	1,800 00	.....
Editor (associate).....	1	1,500 00	.....
Interpreter.....	.....	1,500 00	1
Interpreter.....	.....	1,600 00	1
Interpreter.....	.....	2,000 00	2
Interpreter.....	.....	2,500 00	8
Interpreter.....	.....	2,750 00	1
Librarian.....	.....	2,500 00	1
Librarian.....	1	4,000 00	.....
Messenger.....	.....	1,200 00	1
Page.....	.....	360 00	1
Page.....	.....	420 00	1
Reporter.....	1	5,000 00	.....
Reporter, deputy.....	.....	2,000 00	2
Reporter, deputy.....	1	5,000 00	.....
Reporter, assistant.....	.....	2,000 00	1
Reporter, state.....	1	5,000 00	.....
Reporter, deputy state.....	1	3,700 00	.....
Secretary.....	1	1,500 00	.....
Stenographer.....	.....	360 00	1
Stenographer.....	.....	600 00	1
Stenographer.....	.....	900 00	1
Stenographer.....	.....	1,000 00	1
Stenographers.....	2	1,500 00	1
Stenographers.....	2	1,800 00	.....
Stenographer.....	.....	2,700 00	2
Stenographer.....	.....	3,000 00	1
Stenographer.....	.....	3,600 00	80
Stenographers to justice.....	11	1,800 00	.....
Telephone operators.....	2	1,200 00	.....
Typewriter copyists.....	2	1,500 00	1
Chief engineer.....	1	2,100 00	.....

VILLAGES
Clerical Service
TABLE V

TITLE	Number	Salary
Bookkeeper and clerk	1	\$840 00
Clerk	1	660 00
Clerk	1	1,200 00
Clerk	1	1,800 00
Clerk	1	2,000 00
Clerk, deputy	1	300 00
Clerks, police	2	2,250 00
Register of vital statistics	1	Fees
Secretary	1	\$150 00
Secretary, assistant	1	200 00
Stenographer and assistant	1	600 00

ENGINEERING SERVICE

Commissioner (street)	1	\$1,500 00
Engineer	1	\$6 00 per day
Engineer	1	\$3,000 00
Superintendent (water commissioner)	1	1,800 00
Superintendent (water commissioner)	1	1,900 00
Superintendent (street commissioner)	1	1,500 00

INSPECTIONAL SERVICE

Inspector, waterworks	1	\$800 00
Inspector, street	1	\$4 00 per day
Inspector, building	1	\$500 00
Inspector, meter	1	960 00
Inspector, assistant meter	1	840 00
Inspector, member board of	1	60 00
Inspector, plumbing and sanitary	1	1,500 00
Inspector, sanitary	1	720 00
Inspector, watershed	1	840 00

LABOR SERVICE

Foreman	1	\$960 00
Foreman	1	1,092 00
Janitor	1	360 00
Janitors	2	900 00

LEGAL SERVICE

Attorney	1	\$500 00
Corporation counsel	1	1,200 00
Corporation counsel	1	2,400 00
Justices	2	1,500 00
Justice, police	1	1,500 00
Justice, police, acting	1	\$3 00 per day
Justice, police, acting	1	\$5 00 per sitting

MEDICAL SERVICE

Health officer	1	\$800 00
Health officer	1	1,000 00
Health officer	1	1,500 00
Nurse	1	1,200 00

TABLE V—*Continued*
MISCELLANEOUS SERVICE

TITLE	Number	Salary
Assessor.....	1	\$1,000 00
Treasurers, board of trustees.....	2	1,200 00
Building commissioner.....	1	500 00

POLICE SERVICE

Captain.....	1	\$960 00
Captain.....	1	1,060 00
Captain.....	1	1,125 00
Captains.....	3	1,200 00
Captains.....	2	1,300 00
Captains.....	2	1,320 00
Captain.....	1	1,500 00
Chief.....	1	\$3 50 per day
Chief.....	1	3 75 per day
Chief.....	1	\$960 00
Chief.....	1	1,020 00
Chief.....	1	1,080 00
Chief.....	1	1,200 00
Chief.....	1	1,320 00
Chiefs.....	3	1,500 00
Chief.....	1	1,600 00
Chief.....	1	1,800 00
Lieutenant.....	1	1,100 00
Lieutenant.....	1	1,140 00
Lieutenant.....	1	1,200 00
Officers.....	9	900 00
Officers.....	5	986 00
Officers.....	6	1,000 00
Patrolman.....	1	480 00
Patrolmen.....	2	\$2 50 per day
Patrolmen.....	2	\$780 00
Patrolman.....	1	832 00
Patrolmen.....	10	840 00
Patrolmen.....	16	\$3 00 per day
Patrolmen.....	6	\$75 per month
Patrolmen.....	13	\$900 00
Patrolman.....	1	936 00
Patrolmen.....	8	950 00
Patrolmen.....	18	960 00
Patrolmen.....	2	1,000 00
Patrolmen.....	16	1,020 00
Patrolmen.....	1	1,080 00
Patrolmen.....	2	1,095 00
Patrolmen.....	26	1,100 00
Sergeant.....	1	\$3 00 per day
Sergeant.....	1	3 25 per day
Sergeant.....	1	\$1,020 00
Sergeant.....	1	1,100 00
Sergeant.....	1	1,104 00
Sergeant.....	1	1,150 00
Sergeants.....	3	1,200 00
Sergeants.....	2	1,300 00
Special officer.....	1	\$3 00 per day

TABLE V—*Concluded*
SKILLED LABOR SERVICE

TITLE	Number	Salary
Chauffeur.....	1	\$1,092 00
Chauffeur.....	1	1,200 00
Chief engineer, fire department.....	.....	.....
Chief engineer, water commission.....	1	1,080 00
Engineer.....	1	1,200 00
Engineers.....	2	Vacant
Engineers, assistant.....	2	\$900 00
Engineer, assistant and fireman.....	1	900 00
Fireman.....	1	Vacant
Firemen.....	3	\$720 00
Fireman.....	1	780 00
Operator, W. W.....	1	1,200 00
Superintendent, F. A. T.....	1	900 00

STATE OF NEW YORK

REPORT

OF THE

Committee on Civil Service

OF THE

Senate of the State of New York

ON

Pension and Retirement Funds

CLINTON T. HORTON, Chairman
GEORGE F. ARGETSINGER
JAMES A. HAMILTON
IRVING J. JOSEPH
HENRY M. SAGE
GEORGE F. THOMPSON
J. HENRY WALTERS

TRANSMITTED TO THE LEGISLATURE JANUARY 3, 1917

ALBANY
J. B. LYON COMPANY, PRINTERS

1917

STATE OF NEW YORK

No. 30.

IN SENATE

JANUARY 3, 1917.

Report of the Senate Committee on Civil Service
on Pension and Retirement Funds

STATE OF NEW YORK

ALBANY, JANUARY 3, 1917.

To the Honorable, the President of the Senate:

SIR.—The Senate Committee on Civil Service has the honor to submit in accordance with the provisions of resolution of February 16, 1916, its report on Retirement and Pension Funds of the State and its various subdivisions.

Very respectfully yours,

CLINTON T. HORTON,

Chairman.

TABLE OF CONTENTS

	PAGE
Resolution adopted February 16, 1915.....	7
Reasons for Pension Funds.....	7
 Data on Pension and Retirement Funds.....	 9
Similar reports.....	10
Legislation in 1916.....	10
Indian Annuities and Militia Pensions.....	11
 Present Retirement Funds for Civil Service Employees of State.....	 12
Banking Department.....	12
State Hospital Employees' Retirement Fund.....	12
Teachers' Retirement Fund.....	12
Supreme Court Employees' Retirement Fund.....	13
Methods of Financing and Income.....	13
Recommendations as to Future Action.....	14

REPORT ON PENSION AND RETIREMENT FUNDS

Resolution Adopted February 16, 1915:

Resolved, That the Committee on Civil Service be, and the same is hereby requested to ascertain and report to the Senate all pensions and service allowances made after service is terminated under existing statutes, whether the same be chargeable upon the State at large or a subdivision thereof, with as full detailed information as may be practicable, of the amounts of such charges.

Resolved, further, That the said Committee report to the Senate what further applications are pending for such allowances through bills introduced in the Legislature, and so far as possible, the expense that would result from enacting the bills into law.

Resolved, further, That the said Committee make such recommendations as to the policy of the State in relation to such pensions, present or prospective, as in their judgment the present condition of the State Treasury and the local treasuries charged therewith requires."

Pursuant to this resolution, the Senate Committee on Civil Service at once began to assemble data concerning the various pension and retirement funds in the State, but owing to the pressure of other matters demanding immediate attention, it was unable to make its report until this year.

It is believed by the Committee that the import of the last clause of the resolution was not thoroughly appreciated by the Senate. The volume of work necessary to make detailed recommendations as to the future policy of the State in relation to its pension funds was too great to be undertaken by this Committee with its scant appropriation and, as the problem is essentially an actuarial one, the present personnel of the staff was not equipped in any way to undertake the work.

Reasons for Pension Funds

The motives prompting the establishment of pension funds are humane and philanthropic as well as economic. The necessity for providing for members of the police force of New York City was manifest about the middle of the last century. Total disability by reason of injuries received on duty and consequent inability to exist without aid of some kind brought a realization to

the authorities that provision must be made to meet deserving cases of this sort. There is no question that compensation should be given to public employees injured while on duty and to dependents of those who are killed on duty, but it is extremely unlikely that in the beginning anything was contemplated allowing the retirement of officials or employees in the prime of life and at the height of their efficiency after twenty years of service.

The subject of pension and retirement funds has a very decided bearing on all employment problems. A just system of retirement is one of the factors which makes for an attractive service. This question has been receiving much thought from private employers in the United States since 1875, although little has been accomplished until within the last five years. Some fifty-seven corporations and employers now have such systems in operation.

Following is a fairly complete list of such private employers operating pension systems in 1915:

American Brass Co., Waterbury, Conn.
American Express Co., New York City.
American Sugar Refining Co., New York City.
American Telephone and Telegraph Co., New York City.
Armour & Company, Chicago, Ill.
Atchison, Topeka & Santa Fe Railway, Chicago, Ill.
Baltimore & Ohio Railway, Baltimore, Md.
Joseph Bancroft & Sons, Wilmington, Del.
Blount Plow Works, Evansville, Ind.
J. G. Brill Co., Philadelphia, Pa.
Brooklyn Rapid Transit, Brooklyn, N. Y.
Cheney Bros., S. Manchester, Conn.
Cincinnati Suburban Telephone Co., Cincinnati, Ohio.
The Crane Co., Chicago, Ill.
Cumberland Mills, Westbrook, Me.
Deere & Co., Moline, Ill.
I. E. Du Pont de Nemours Powder Co., Wilmington, Del.
The Equitable Life Assurance Society, New York City.
First National Bank of Chicago, Chicago, Ill.
General Electric Company, Schenectady, N. Y.
General Fire Extinguisher Co., Providence, R. I.
B. F. Goodrich Co., Akron, Ohio.
Gorham Manufacturing Co., Providence, R. I.
F. C. Huyck & Sons, Albany, N. Y.
International Harvester Co., Chicago, Ill.
Lehigh Valley Transit Co., Allentown, Pa.
The Midvale Steel Co.
Morris & Company, Chicago, Ill.
Murphy Varnish Co., Newark, N. J.
National City Bank, New York City.
New York Central Lines, Cleveland, Ohio.
New York, Chicago & St. Louis Railroad Co., Cleveland, Ohio.
New York, New Haven & Hartford Railroad Co., New Haven, Conn.
New York Railways Company, New York City.

North Star Mines Co., New York City.
Pennsylvania Railroad Company, Philadelphia, Pa.
Pittsburgh Coal Co., Pittsburgh, Pa.
Prudential Insurance Company of America, Newark, N. J.
Public Service Corporation of New Jersey, Newark, N. J.
The Pullman Co., Mfg. Dept., Pullman, Ill.
The Rhode Island Co., Providence, R. I.
Simonds Mfg. Co., Pittsfield, Mass.
Standard Oil Co., Neodesha, Kans.
Talbot Mills, North Dillerica, Mass.
Chas. H. Tenny & Co., Boston, Mass.
United States Steel & Carnegie Corporation, New York City.
The Van Brunt Mfg. Co., Noricon, Wis.
Vermont Marble Co., Proctor, Vt.
The Virginia Bridge & Iron Co., Roanoke, Va.
Washington Railway and Electric Co., Washington, D. C.
Wells Fargo & Co., Chicago, Ill.
Western Electric Company, New York City.
Westinghouse Airbrake Co., Pittsburgh, Pa.
J. H. Williams Co.
Winchester Repeating Arms Co., New Haven, Conn.
Delaware & Hudson Railroad Company.
Baltimore, Rochester & Pittsburgh Railroad Co.

The growth of this movement in private industry in recent years is an indication that the establishment of such systems is regarded in the modern industrial world as sound business, and not merely philanthropy. The question of superannuation is one linked with the study of efficiency in any service. Reduced to its simplest terms, a retirement and pension fund is an insurance guaranteeing against want in old age and providing for dependents in case of death while in service or after retirement. Employment with such guaranties is, of course, much more attractive than without them and the question of an adequate retirement system is one which ultimately the State must meet and solve with justice to the individual and to the public. The examination of systems in operation should determine not only whether the plans are financially sound, but also whether they are accomplishing the desired results and distributing the benefits in proportion to the service rendered by the individuals and whether the beneficiaries are doing their part in the maintenance of the funds.

DATA ON PENSION AND RETIREMENT FUNDS

The data assembled in the tabulations made a part of this report show the original laws with the sources of revenue, the personnel of the boards of trustees, the various beneficiaries and the benefits derived from the original statutes and from amendments. In the financial operations all receipts, expenditures and

balances are shown for such periods as the somewhat chaotic condition of the accounts permits. With one or two exceptions, the operations of all the funds are brought down to December 31, 1915. A careful study of the tabulations will show that the same general tendencies obtain in all of these funds throughout the State.

Similar Reports

The Commission on Pensions of the City of New York has recently issued a most valuable report upon all of the pension systems effective there. This includes detailed studies of the Policemen's Retirement and Pension Fund founded in 1857, the Fire Department Relief Fund founded in 1871, the Teachers' Retirement Fund, the Health Department Pension Fund, the College of the City of New York Retirement Fund, the City of New York Employees' Retirement Fund (Grady), the Department of Street Cleaning Relief and Pension Fund, and the Retirement Funds of the Supreme Court, First and Second Departments. All of these funds were established by the legislature of this State and there is no reason to suppose that the conditions of New York City are different from those in the cities of other parts of the State except in their magnitude and in that being older, they have had more opportunity to work themselves to their logical ends.

The Commissioner of Finance and Accounts of the City of Buffalo has very recently reported to the Council that sound finance requires the addition of nearly five million dollars to the Policemen's and Firemen's Pension Funds in that city. A report recently made upon the government of the City of Rochester by the Rochester Bureau of Municipal Research indicates the same general condition there, although not to so marked a degree.

Legislation in 1916

During the last session of the Legislature a statute was passed retiring on one-half pay, with a maximum pension of \$1000, veterans of the Civil War who had been in the service of the State in civil positions for ten consecutive years or more, and who had reached the age of seventy years. No appropriation was made for the pensions thus created, which however, might have been

paid with one-half the salary appropriated for the positions vacated, if it were possible to employ others on the remaining one-half of the salary to fill such positions. The records of the Comptroller's office on December 1, 1916, show that there have been only six retirements under this act, *without pensions*.

Indian Annuities and Militia Pensions

Indian Annuities.—Included in the investigations of this Committee are two funds which are entirely independent of the civil service of the State, namely, Indian Annuities and Militia Pensions. Indian annuities date from 1797 and are based on treaties with Indians. In 1797 the amount of these annuities aggregated \$11,765.51. Annuities and expenses increased gradually from that time until 1841, in which year the annuities to tribes amounted to \$11,426.41, incidental expenses to agents and attorneys amounted to \$27,111.15, a total of \$39,289.23 for that year. From 1841 to and including 1912, the annuities ranged from eight to two thousand dollars, since which year the total annual annuities have been \$35,694.34, \$19,942.99, \$19,142.42, for nine months of 1915, \$19,330.51, and for four months of 1916, \$5,700.25. The aggregate of these annuities since 1797 is approximately \$1,500,000.

Militia Pensions.—Militia pensions date from 1887. These are pensions granted to members of the State militia injured in service or to their dependents after their death, from injuries received in service. In 1887 nine pensions aggregating \$1,062 were allowed. The maximum number of pensions paid was thirty-seven in 1913, aggregating \$9,706.56. The total cost to the State on these militia pensions has been, up to December 31, 1915, \$169,318.28.

The Laws of 1916, chapter 470, amend the law to read as follows:

“Members of the militia, wounded or disabled in the service of the State in cases of riot, breach of the peace, resistance of process, invasion, insurrection or imminent danger thereof, or whenever called upon in aid of civil authorities, shall be taken care of and provided for at the expense of the State and any member who has been so disabled as above or while engaged in any parade, drill, encampment or inspection, shall, upon proof,

be placed on the roll of invalid pensioners of the State, and shall receive a like pension as under the United States, and if he dies, the widow, minor children or dependent mother shall receive such pension."

The Laws of 1916, chapter 609, add section 219-a to the Military Law, as follows:

"Any officer in the national guard or naval militia who has been a commissioned officer in active service for twenty-five years and who for fifteen years, active service, immediately preceding retirement, received a salary for performing military or naval duty, and has been dependent on such compensation for support, shall receive annually from date of retirement on reaching sixty-four years of age, on own application, and during time he remains on retired list, 75 per cent. of annual compensation paid him at date of retirement."

PRESENT RETIREMENT FUNDS FOR CIVIL EMPLOYEES OF STATE *Banking Department*

Laws of 1914, chapter 369, section 16, provides for retirement on one-half pay, of deputies, clerks and examiners who have served twenty years in the Banking Department and have become physically or mentally incapacitated. Payment to be made out of funds "appropriated to the department." To date, there have been no benefits given through this act.

State Hospital Employees' Retirement Fund

This fund was established in 1912. Details of administration have been worked out with care but no expert actuarial study was made before the establishment of the fund. Detailed information as to this fund will be found in the tables.

Teachers' Retirement Fund

Under the provisions of the law, there have been a State Teachers' Retirement Fund and a Teachers' Retirement Fund covering various cities and counties of the State. Under the later provisions of the law, however, many of these local funds have been transferred to the State fund. Local funds now operating independently of the State fund are found analyzed with the other funds in the cities of Albany, Buffalo, Cohoes, Mount Vernon, New York City, Rochester, Troy and Westchester county.

The State fund has been administered very carefully and is upon the most satisfactory basis of all the systems analyzed.

Supreme Court Employees' Retirement Fund

The Laws of 1911, chapter 855, provided for the retirement of clerks, assistant clerks, stenographers, librarians and attendants of the Appellate Division, First Department, or the Supreme Court, First Judicial District, or any court consolidated therewith, after twenty-five years of service, and upon physical or mental incapacity; payments to be fixed by Appellate Division, to continue for life, and in no case to exceed one-half salary. The law was amended so that the above may be retired from the Appellate Division, First Department, or the Supreme Court, First Judicial District, or any court consolidated therewith, after twenty years of service, for physical or mental disability, or after twenty-five years of service on own application. Pensioners must have contributed 1 per cent. of salary to fund. In 1913, an amendment was passed, bringing in employees of the Supreme Court, Second and Ninth Judicial Districts, or the Second Department, and in 1914 an amendment bringing in employees of the Third and Fourth Departments of the Appellate Division was passed. These latter are required to contribute 1 per cent. of salary. The law was amended in 1915 to include honorably discharged soldiers and sailors of the Civil War who have reached seventy years of age and have served continuously in these capacities for fifteen years. The fund is also augmented by budget appropriations for pensions for Supreme Court.

Methods of Financing and Income

The following observation of the Commission on Pensions of New York City¹ upon conditions there, applies to the establishment of practically every retirement system throughout the State:

“Lack of knowledge of the extent of future obligations and oblique methods of financing fund requirements were the main characteristics in the establishment of the city's pension fund.

A rough guess was first made of the probable amounts required to meet currently maturing pension claims for a few years ahead. The next step was to assume that these

¹ Part I, pp. 50, 51.

demands would remain stationary forever thereafter or, at worst, increase in equal ratio with the annual payroll. The goal of the procedure was to secure an income preferably through the automatic diversion to the fund of more or less obscure miscellaneous city revenues. In the selection of such revenues care was generally taken that the proceeds would net some margin of safety over and above the guessed annual pension demands.

While the whole procedure deserves condemnation, its principal fallacy is the optimistic expectation of a stationary or only slightly increasing future pension charge. The persistence in this misconception, even to the present day, is unfortunate and surprising. It continues to lay the foundation for future disaster or newly established funds and greatly handicaps the introduction of sane methods of financing pension systems."

It is evident from a most cursory examination of the tables in this report that none of these pension funds was established with any regard for actuarial principles; that with the single exception of the Teachers' Retirement Fund, those in operation for more than a few years are drawing more and more heavily from the public from year to year and that the financial condition of them all will undoubtedly grow less satisfactory as the number of beneficiaries increases. In other words, in practically every case, the "future disaster" referred to in the above report cannot long be delayed unless drastic action is taken.

Recommendations as to Future Action

As has been indicated, this Committee has not had the funds nor the working staff to make an intensive study of these pension systems, and an actuarial investigation of the funds now in existence, similar to that conducted by the Commission on Pensions in New York must be made before any definite constructive program is suggested. The Committee recommends that before any new pension legislation is attempted, such an investigation be had in order that the present funds, as well as any added funds which the State may provide in the future, may be put upon a sound financial basis.

LOCAL ACTS RELATIVE TO PENSIONS

Albany

Firemen.....	1914, ch. 285.....	L. 1916, ch. 324, § 5
Policemen.....	1899, ch. 554.....	
	1903, ch. 174.....	
	1907, ch. 341.....	
	1911, ch. 78.....	
Teachers.....	1907, ch. 414.....	
	1910, ch. 451.....	

Auburn

Firemen.....	1906, ch. 185, § 118.....	L. 1915, ch. 541
Policemen.....	1906, ch. 185, § 64.....	
	1910, ch. 593, § 64.....	

Binghamton

Firemen.....	1912, ch. 403.....	
Policemen.....	1915, ch. 268.....	

Buffalo

Firemen.....	1914, ch. 217, § 277.....	
	1915, ch. 276.....	1916, ch. 260, § 277
Policemen.....	1914, ch. 217, § 264.....	1916, ch. 260, § 264
Teachers.....	1914, ch. 217, § 295.....	

Note:— The following laws relate to pensions in Buffalo and have not been specifically repealed but are probably superseded by L. 1914, ch. 217.

1889, ch. 325	1902, ch. 551
1891, ch. 105, § 211	1904, ch. 395
1891, ch. 105, § 267	1905, ch. 181
1895, ch. 137	1910, ch. 255
1897, ch. 374 (private)	1911, ch. 849
1897, ch. 161	1911, ch. 487
1897, ch. 727 (private)	1912, ch. 198
1898, ch. 144 (private)	
1899, ch. 702	1914, ch. 231
1901, ch. 564	1914, ch. 292

Cohoes

Teachers.....	1908, ch. 332.....	
---------------	--------------------	--

Elmira

Firemen.....	1906, ch. 477, § 184	
	1910, ch. 662, § 18.....	
Policemen.....	1900, ch. 525.....	
	1910, ch. 468.....	
	1912, ch. 529.....	
Teachers.....	1907, ch. 86.....	(Merged with State Fund)

Fulton

Policemen.....	1916, ch. 455.....	
Firemen.....	1916 ch. 456.....	

Geneva	
Policemen.....	1911, ch. 391.....
	1916, ch. 288.....
Jamestown	
Policemen.....	1916, ch. 292.....
Kingston	
Policemen.....	1909, ch. 532, § 2
	1910, ch. 647, § 14.....
	1915, ch. 611.....
Firemen.....	1915, ch. 611, § 31.....
Lockport	
Firemen.....	1916, ch. 429.....
Mt. Vernon	
Firemen.....	1914, ch. 432.....
Policemen.....	1902, ch. 375; am. by
	1904, ch. 459....
Teachers and other em-	
ployees of the board of	
education.....	1909, ch. 92.....
	1913, ch. 44.....
Nassau County	
Teachers.....	1910, ch. 407..... (Merged with State Fund)
	1911, ch. 692.....
Newburgh	
Policemen.....	1907, ch. 205.....
	1915, ch. 205.....
New Rochelle	
Firemen.....	1910, ch. 559, § 348
Policemen.....	1904, ch. 268.....
	1910, ch. 559, § 330
New York City	
Firemen.....	City charter..... (Laws 1897, ch. 378 as
	reenacted by Laws 1901,
	ch. 466), §§ 188, sub. 10,
	789, 790
	1904, ch. 577.....
	1907, ch. 639.....
	1911, ch. 34..... (Private)
	1912, ch. 457.....
Policemen.....	City charter, §§ 351-357.
	1885, ch. 486..... (" Cities having a popula-
	1897, ch. 378..... tion of over one mil-
	lion ")
	1903, ch. 437.....
	1904, ch. 512.....
	1904, ch. 626.....
	1905, ch. 516.....

New York City — *Concluded*

Policemen.....	1907, ch. 445.....	
	1909, ch. 585.....	(Private)
	1914, ch. 460.....	
Teachers.....	City charter, § 1092	1905, ch. 661
	1901, ch. 183	1907, ch. 167
	1902, ch. 530	1909, ch. 505
	1903, ch. 177	1914, ch. 476
	1905, ch. 107	1914, ch. 479
Health department employees.....	City charter, §§ 1319-1324.....	
	1907, ch. 373.....	
	1907, ch. 644.....	
Street cleaners.....	1911, ch. 839.....	
Municipal employees (except firemen, policemen, teachers, health department employees and instructors in the college of the City of New York)	1905, ch. 583.....	
	1911, ch. 669.....	
	1912, ch. 479.....	
	1916, ch. 201.....	
Municipal court justices..	1911, ch. 846.....	
	1913, ch. 724.....	(Not strictly pensions but to serve as official referee for life at a salary of \$5,000.)

Niagara Falls

Firemen.....	1904, ch. 300, § 306.....	
	1908, ch. 260, § 6.....	1916, ch. 530, § 167
Policemen.....	1906, ch. 613.....	1916, ch. 530, § 141
City electrician.....	1911, ch. 645, § 18.....	

North Tonawanda

Firemen.....	1903, ch. 38.....	(Not primarily pension, but an association receiving public funds; among whose powers is probably that of giving pensions.)
	1906, ch. 37.....	

Oswego

Firemen and policemen...	1915, ch. 575....
--------------------------	-------------------

Olean

Firemen.....	1914, ch. 436, § 205.....
Policemen.....	1914, ch. 436, § 205.....
(Referendum to people lost)	

Port Chester

Policemen..... 1912, ch. 295.....
1914, ch. 24.....

Poughkeepsie

Policemen	1907, ch. 643.....	
	1911, ch. 655.....	
Teachers.....	1902, ch. 227.....	(Merged with State Fund)

Rensselaer County

Firemen..... 1913, ch. 609.....

Rochester

Firemen.....	1907, ch. 755, § 336.....	
	1911, ch. 70.....	
	1912, ch. 54.....	
	1908, ch. 368, § 6.....	
	1912, ch. 54.....	
Policemen.....	1907, ch. 755, § 335.....	
	1912, ch. 58.....	
	1908, ch. 368, § 5.....	
	1912, ch. 58.....	1916, ch. 486, § 6
Teachers.....	1907, ch. 755, § 405.....	

Rome

Policemen..... 1909, ch. 321.....

Saratoga County

Teachers..... 1910, ch. 191..... (Merged with State Fund)

Schenectady

Firemen.....	1907, ch. 182.....	
	1911, ch. 379.....	
Teachers.....	1907, ch. 306.....	(Merged with State Fund)
	1908, ch. 116.....	
Policemen.....	1907, ch. 183.....	

Syracuse

Firemen.....	1905, ch. 683, § 6-12.....
Policemen.....	1892, ch. 509.....
	1902, ch. 537.....
	1905, ch. 683, § 1-5.....
	1911, ch. 372.....
Teachers.....	1897, ch. 750.....

Troy

Firemen.....	1905, ch. 488.....
	1907, ch. 266.....
Policemen.....	1904, ch. 617.....
	1910, ch. 257.....
Teachers.....	1906, ch. 305.....

Utica

Firemen.....	1907, ch. 161.....
	1912, ch. 345.....
Policemen.....	1906, ch. 393.....
	1908, ch. 316.....

Watertown

Policemen.....	1907, ch. 258.....
	1915, ch. 533.....
Firemen.....	1915, ch. 538.....

Westchester County

Firemen.....	1913, ch. 150.....
Teachers.....	1909, ch. 431.....
	1911, ch. 23.....
	1914, ch. 356.....

White Plains

Policemen.....	1911, ch. 666.....
	1913, ch. 661.....
	1915, ch. 356.....

Yonkers

Firemen.....	1908, ch. 452, art. 12.....
	1912, ch. 308.....
Policemen.....	1908, ch. 452, art. 11.....
Teachers.....	1908, ch. 452, art. 9, § 18.
Municipal employees.....	1913, ch. 87.....

(Teachers fund merged with State Fund)

GENERAL LAWS RELATIVE TO PENSIONS

(This is not an exhaustive table but it is believed that it contains all the important local statutes of the State upon the subject.)

Militia pensions

Military Law (Cons. Law, ch. 36), secs. 220-222.
L. 1916, ch. 470; L. 1916, ch. 609.

Second class cities pensions

Second Class Cities Law (Cons. Law, ch. 53), sec. 140.

Indian annuities

Indian Law (Cons. Law, ch. 26), sec. 20. Refers to annuities paid Indians under treaties. These treaties are also referred to but not set out in L. 1792, ch. 63; 1847, ch. 178; 1849, ch. 355; 1869, ch. 635; 1889, ch. 473; 1909, ch. 255 and 1913, ch. 778.

Banking department

L. 1914, ch. 369, sec. 16.

State hospital employees

L. 1912, ch. 59; L. 1915, ch. 276; L. 1916, ch. 607.

Teachers' retirement

Education Law, article 43-a (as amended by L. 1912, ch. 393), article 43-b (as amended by L. 1914, ch. 44).
L. 1915, ch. 614.

Supreme Court employees

L. 1911, ch. 855; L. 1912, ch. 486; L. 1913, ch. 138; L. 1914, ch. 497. Provide for first department.
L. 1913, ch. 185. Provides for second department.
L. 1914, ch. 511. Provides for third and fourth departments.
L. 1915, ch. 557. Provides for veterans of Civil War.

City pensions

L. 1913, ch. 247. Authorizes any city to provide and administer funds for pensions and annuities to officers and employees.
L. 1914, ch. 444, sec. 48. Provides for administration of such funds under commission form of government.

Volunteer firemen's pensions

General Municipal Law (Cons. Law, ch. 24), sec. 205, amended by L. 1914, ch. 400, provides a pension if incapacitated in duty, at same rate as pensions of paid fire department of same city; lump sum if city has no pension fund. On death, pension paid to relatives, etc.

RETIREMENT OF JUDGES

Legal authorization

Analysis of law

- Con. Laws, ch. 29, sec. 25. Provides for payments of one-half salary to any judge on removal for any cause not including moral delinquency, maximum \$3,000. Same to continue until end of term or until death or 70 years of age, if before end of term.
- L. 1911, ch. 229. Court of Appeals judges, after retirement because of age limit, may become, by signifying their willingness to the Governor, referees in civil actions wherein the State is a party or the Attorney-General is authorized to appear or prosecute or defends. Salary, \$6,000.
- L. 1905, ch. 204. Provides for appointment of judges of first department, Appellate Division, now or hereafter in office, of twenty years or more service in courts of record, who shall at 65 or over have retired by expiration of term or resignation or by age limit of 70 years, as official referees for life, to hear cases in which the justice making the order shall deem expense should not be borne by parties. Salary to be same as supreme court judges, to be paid by New York county. Disbursements by parties if court so directs.
- L. 1906, ch. 186. Authorizes referee to select stenographers, to be paid by New York county at ten cents per folio.
- L. 1908, ch. 379. Makes changes (immaterial) in compensation.
- L. 1911, ch. 844. Extends provisions of Laws 1915, chapter 204, to former judge or judges.
- L. 1911, ch. 62. Extends provisions of Laws 1905, chapter 204, to any former judge of the Court of Common Pleas and justice of Supreme Court, who shall have served as such judge or justice for eight years or more in the first judicial district and who after such service retired before the expiration of his term because he has arrived at the age of 70 years.
- L. 1913, ch. 722. Provides for appointment of any justice or former justice of the city court or New York city, who shall have served as justice for sixteen years or more and who shall have retired by reason of resignation or expiration of term, as official referee in the first department of the Appellate Division, to hear any matter in Supreme Court, Surrogate's Court, or City Court, where the expense is not to be borne by the parties. Salary same as Supreme Court judges, to be borne by county of New York.
- L. 1913, ch. 724. Provides for appointment of judges of Municipal Court of City of New York, as official referees, after twenty years service, no age requirement. Salary to be paid from Municipal Court of Manhattan.
- (This analysis appears under the New York City Retirement Funds)

RETIREMENT OF JUDGES — *Concluded*

Legal authorization

Analysis of law

- L. 1912, ch. 323. Extends provisions of statute to second department, with same requirements as to age, length of service, etc. Same salary as first department, to be charged back to counties of the second department.
- L. 1915, ch. 270. Appellate Division may appoint as official referee a justice of the City Court of New York, who has held office sixteen years or more and who shall retire, at \$7,500 per year. No fees to be paid as referee except disbursements. Official stenographer to act with no charge to parties.
- L. 1915, ch. 224. Fixes fees of stenographer at ten cents per folio, to be paid by county of New York, if in first department, or by county where action is brought, if in second department.
- L. 1916, ch. 262. Amends official referee act by including justices of the third and fourth departments and adding any former judge of the Court of Common Pleas and justice of the Supreme Court, who shall have served as such judge or justice for twenty-eight years or more in the first judicial district and who has reached the age of 70 years. Adds to conditions "who has served not less than twenty-five years in a court of record of which fourteen years was in the Supreme Court." Provides for compensation, that County of New York shall pay to referees of the first department, that Comptroller shall pay referees of second department and charge back to the counties. Comptroller shall pay referees of the third and fourth departments an amount equal to two-thirds of the salary of referees of the first department.

Under these statutes, the following former judges of the Court of Appeals qualified and are now acting as official referees:

Albert Haight.
Irving G. Vann.
John Clinton Gray.

And the following in the Appellate Division:

First department: Henry A. Gildersleeve.
 John J. Freedman.
 Roger A. Pryor.
 Abraham R. Lawrence.

Second department: Josiah T. Marean.
 William B. Dickey.

Fourth department: Pardon C. Williams.

ANALYSIS OF SUPREME COURT EMPLOYEES' RETIREMENT FUND

Legal authorization

Analysis of law

- L. 1911, ch. 855. Appellate Division, first department, may retire a clerk, assistant clerk, stenographer, librarian, attendant of the Supreme Court, first judicial district, or any court consolidated with it, upon physical or mental incapacity after service of twenty-five years at annual payments to be fixed by the Appellate Division, not to exceed one-half salary. Payments to continue for life.
- L. 1912, ch. 486. Adds to beneficiaries any one who has had charge of the records of any such court in the office of the clerk of New York county. Changes the time of service to fifteen years in one or more of above positions and ten years or more continuously in one or more of such positions or in any department or office of the State, County or City of New York.
- L. 1913, ch. 138. Changes time of service above from fifteen years to twelve^e and one-half years, and twelve and one-half years or more^e continuously in one or more of such positions, etc.
Adds section 2:
Any one employed for twelve and one-half years in the Supreme Court and twelve and one-half years in any other court, department or office of the State, County or City, and thirty years' aggregate service, shall be retired upon his own application, but must contribute one per cent. of his salary and signify his intention in writing to take advantage of act.
- L. 1914, ch. 497. Appellate Division, first department, may retire any clerk, assistant clerk, clerk to justice, stenographer, typewriter, interpreter, librarian, assistant librarian, assistant crier, telephone operator or attendant who shall have served as such in the Appellate Division, first department, or Supreme court, first district, or any court consolidated with it, or as appointee of a justice or court, or who has had charge of the records of any such court in the County Clerk's office of New York County, who becomes physically or mentally incapacitated for further performance of his duties, after twenty years of service or ten years' continuous service in one or more of the above positions and shall have served in one or more positions in court, State, County or City service, or as appointee of justice or court, for twenty years altogether. Annuity fixed by Appellate Division, not over one-half average annual salary for two years preceding retirement, for life, in monthly payments.
Section 2. Any of above who shall have served as such in Appellate Division, first department, or Supreme Court, or any court consolidated with Supreme Court, first district,

ANALYSIS OF SUPREME COURT EMPLOYEES' RETIREMENT FUND —
Concluded

Legal authorization

Analysis of law

or appointee, etc., as above, for twenty-five years or for twelve and one-half years' continuous service in one or more of above positions and shall have served in one or more positions in court, State, County or City service, or as appointee of judge or court, for twenty-five years altogether, shall, on his own application, be retired on the same terms. Any one, who after twenty years, loses his position without fault or misconduct, shall be retired as of date of loss of position, provided he makes application for reinstatement within one month after this act takes effect and shall be awarded as many twenty-fifths of one-half average salary as he has served years in the aggregate. Payments of above to be made out of funds for department and applicant must signify in writing, intention to take advantage of statute. Comptroller is custodian of fund.

L. 1913, ch. 185. Adds section 117 to Judiciary Law, as follows:

Any clerk, assistant clerk, stenographer, interpreter, librarian or attendant in the Supreme Court in the second or ninth judicial districts or any court consolidated with the Supreme Court, may be retired by the court for physical or mental incapacity after service of twenty-five years or more, on annuity not to exceed one-half annual salary as determined by average salary for two years immediately preceding retirement.

L. 1914, ch. 511. Adds section 118 to Judiciary Law as follows:

Appellate Division in the third and fourth departments may, in discretion, retire any clerk, deputy clerk, consultation clerk of Appellate Division or stenographer of the Supreme Court of a district in the department, for physical or mental incapacity after twenty-five years' service in any court, or fifteen years in Supreme Court, immediately preceding retirement, upon annuity not over one-half average salary determined by average salary for two years immediately preceding retirement. Present employees given ninety days within which to give notice that they wish to take advantage of act, in which event one per cent. is deducted from salary. Comptroller the custodian, who pays annuities out of treasury and charges it back to the counties of residence of beneficiaries.

L. 1915, ch. 557. Adds to retirement of court employees the following:

Or any honorably discharged soldier or sailor of the Civil War, serving as such, who has reached 70 years of age and served continuously for fifteen years.

STATE OF NEW YORK — RETIREMENT FUND, SUPREME COURT EMPLOYEES, APPELLATE DIVISION, THIRD AND FOURTH DEPARTMENTS

BALANCE SHEET, DECEMBER 31, 1916

Cash \$2,668 22	Third judicial department.....	\$129 68
	Fourth judicial department.....	86 41
	Third judicial district.....	350 98
	Fourth judicial district.....	205 95
	Fifth judicial district.....	481 16
	Sixth judicial district.....	308 95
	Seventh judicial district.....	395 13
	Eighth judicial district.....	709 96
<hr/>		<hr/>
\$2,668 22		\$2,668 22
<hr/>		<hr/>

Operations

Contributions.....	\$158 66
Interest on deposit.....	37 87
	<hr/>
	\$196 53
	<hr/>

PENSION AND RETIREMENT FUNDS
ANALYSIS OF STATE HOSPITAL EMPLOYEES' RETIREMENT FUND

Legal authorization	Fund consists of	Trustees	Beneficiaries	Benefits
L. 1912, ch. 59...	1. Contributions by employees..... 2. Donations. 3. Deductions, leaves of absence, etc.	State Comptroller, president and the lay member of New York State Commission in Lunacy.	1. Contributing employees retired after twenty-five years of service. Allowances made in case of injury, grade contributions, death, removal or dismissal. Proviso that allowances be granted only if in opinion of retiring board condition of fund warrants.	
L. 1915, ch. 618...	Continues right of pharmacists to participate in benefits if they notify retirement board within thirty days of passage of amendment of their desire to continue.			
L. 1916, ch. 607...	1. Donations, gifts, bequests..... 2. Deductions for leaves of absence, not less than twenty-four hours nor more than thirty days in a year. 3. Deductions for sickness, twenty-four hours to thirty days. 4. Other sources. 5. Contributions by employees as follows: a. Less than five years' service, 1 per cent salary. b. More than five, less than ten, 1½ per cent salary. c. More than ten, less than fifteen, 2 per cent salary. d. More than fifteen, less than twenty, 2½ per cent salary. e. More than twenty, 3 per cent salary.	Comptroller, medical member and legal member of State Hospital Commission.	1. Employees of hospitals for insane, including Matteawan and Dannemora, in State hospitals, or city or county asylums, or partly in each, after twenty-five years; own application. Must have contributed 50 per cent first year's annuity. Not to be revoked, repealed or diminished. 2. Employees after fifteen years incapacitated or disabled by accident or illness if he has paid 50 per cent of annuity into fund. 3. Employees if disabled by injury, regardless of length of service.	One-half salary if fund warrants. As many twenty-fifths of one-half salary, including maintenance, as years of service. As many twenty-fifths of one-half salary, including maintenance, as years of service.

A statement of the receipts and expenditures of this fund from its inception to February 28, 1915, follows:

Receipts	
Contributions by employees.....	\$147,351 74
Contributions by State on account of sickness, etc.....	71,800 34
Interest on bank deposit.....	8,181 91
Miscellaneous.....	20
Total receipts.....	\$227,334 19

Expenditures

Annuities.....	\$53,202 52
Accounting and clerical services.....	6,903 30
Office expenses.....	1,039 15
Traveling expenses.....	77 34
Refunds.....	1,803 43
Total expenditures.....	63,025 74
Balance of cash on hand.....	\$164,308 45

ANALYSIS OF TEACHERS' RETIREMENT FUND

Education Law, art. 42-a; L. 1912, ch. 293.	.....	1. Every teacher in a State institution em- ployed for ten years by State, and who has taught elsewhere during a period aggregating thirty years, at own re- quest or on order of Commissioner of Education. Affidavit as to service and salary required.	One-half salary at re- tirement. Minimum, \$300; maximum, \$1,000. (This pro- vision formerly gave to principals and supervisors not less than \$1,000, and to teachers, \$750.) Same as No. 1.
Education Law, art. 43-b, L. 1914, ch. 44.	Five members appointed by Commissioner of Education, one mem- ber superintendent of schools, one an aca- demic principal, one teacher in elementary school, one of whom must be woman teacher. State Treasurer ex- officio treasurer of fund.	2. Or on recommendation of majority of board or governing body of institution after ten years of service in the State institution and an aggregate of twenty years of service. (This paragraph formerly required thirty years, except in case of person 65 years or over twenty years was required.) 1. Teachers who have taught in public schools twenty-five years, at least fifteen of which in this State. 2. Teachers who have taught in public schools fifteen years, nine of which in this State, incapacitated from teaching, on request of teacher or on request of board of education, accompanied by evidence showing that he is entitled to benefits and has complied with provisions of this law. Determinations of board relative to such requests sub- ject to appeal to Commissioner of Education.	One-half average annual salary for five years prior to retirement; maximum, \$600. As many twenty-fifths of full annuity for twenty-five years as teacher has taught.

PENSION AND RETIREMENT FUNDS — (Continued)

ANALYSIS OF STATE TEACHERS' RETIREMENT FUND

Legal authorization	Fund consists of	Trustees	Beneficiaries	Benefits
L. 1915, ch. 614...	Adds certain teachers in institutions receiving State pupils and in institutions for the instruction of deaf, dumb and blind.			

NOTE.— Analyses of Teachers' Retirement Funds of the following localities are not included in above, because merged with the State Teachers' Retirement Fund:

- Elmira, authorized by L. 1907, ch. 86.
- Nassau county, authorized by L. 1910, ch. 407; amended L. 1911, ch. 692.
- Niagara Falls.
- Poughkeepsie, authorized by L. 1902, ch. 227.
- Saratoga county, authorized by L. 1910, ch. 191.
- Schenectady, authorized by L. 1907, ch. 306.
- Watervliet.
- Yonkers, authorized by L. 1908, ch. 452.

NOTE.— No teacher entitled to annuity who has not contributed to fund an amount equal to at least one-half of his annuity. A teacher otherwise entitled to retirement and annuity may become an annuitant by making cash payment to fund which, added to other contributions, shall equal 50 per cent of annuity. In case teacher to be retired is unable to pay in advance such sum, payment of annuity may be withheld until withheld portion equals the sum required to make up said one-half. Annuities shall be paid quarterly, to date from time board takes action on request.

Amounts paid by teachers contributing to local fund may be transferred to State fund, and vice versa.

NEW YORK STATE TEACHERS' RETIREMENT BOARD

FINANCIAL STATEMENT, OCTOBER 1, 1915, TO JULY 1, 1916

Receipts

Balance October 1, 1915.....	\$64,853 76
Receipts from teachers.....	9,193 16
Receipts from Education Department.....	243,314 31
Interest on bank deposits.....	731 79
Interest received from bonds and mortgages.....	7,411 16
Credit checks 1719 and 2001, which were destroyed.....	116 75
	\$325,620 93

Expenditures

Annuities.....	\$101,864 49
Refunds.....	1,494 19
Investments.....	116,169 59
Total receipts.....	\$219,528 27
Total expenditures.....	\$325,620 93
	219,528 27
Balance cash on hand July 1, 1916.....	\$106,092 66

ALBANY

ANALYSIS OF FIREMEN'S PENSION FUNDS

			One-half of salary at time of retirement.
L. 1914, ch. 285....	1. Securities, money and property in hands of comptroller.	Mayor, comptroller, commissioner public safety.	1. Anyone found physically or mentally disqualified by the department physician by reason of age, long service or disability caused in performance of duty if of ten years' continuous service. Fifty years of age after twenty-five years of service, and to legal representative at death.
	2. Fines, penalties, forfeiture for discipline, deductions time off.	City treasurer collects and keeps fund.	
	3. Rewards, gifts, fees, etc.		
	4. Part of revenue to city from fees for licenses for sale of oil, fireworks, etc.		
	5. One per cent of salary.		
	6. Foreign insurance except that payable to Firemen's Association of New York.		
	7. Direct appropriations.		
L. 1916, ch. 324, sec. 5, adds.....	8. Deduct one dollar monthly and from pension one dollar, two dollars in case of deficiency.		\$500.

ANALYSIS OF POLICE PENSION FUNDS

L. 1899, ch. 554.	1. Fines.....	Mayor, police commissioner, chamberlain (treasurer).	1. Widows of members killed on duty or dying from effects of injuries on duty. If no widow, to child or children under eighteen, as trustees may direct.
	2. Rewards, fees and gifts.		
	3. Unclaimed, lost or stolen money and moneys derived from sale of unclaimed property.		2. Members who become incapacitated while on duty and without fault.
	4. Money paid for special services at balls, parties, weddings, excursions or picnics.		
	5. One dollar per month from salary.		3. Members upon certificate of surgeon if they have served twenty years and are permanently disabled and unfit for duty. Pension shall be for life and shall not be revoked, repealed or terminated.
	6. Deductions for lost time.		

NOTE.— Board in its discretion may terminate any pension except as in 3 above.

PENSION AND RETIREMENT FUNDS — (Continued)

ALBANY — Concluded

ANALYSIS OF POLICE PENSION FUNDS — Concluded

Legal authorization	Fund consists of	Trustees	Beneficiaries	Benefits
L. 1903, ch. 174...	7. Adds to fund 2 per cent of city's portion of excise money.			
L. 1907, ch. 341...	Changes last from 2 per cent to 5 per cent.			
L. 1911, ch. 78...	.....	.....	<ol style="list-style-type: none"> 1. Widows of policemen killed or who die within six months from injury while on duty; if no widow, to be divided among children under eighteen. 2. Any member disabled in actual performance of duty "through injuries received" so as to be unfit for full duty. 3. Any member, ten years' service, permanently incapacitated. 4. Commissioner public safety may retire any member on surgeon's certificate, any age, twenty years' service, if disabled. 	<p>\$500.</p> <p>One-half salary, not less than \$500 for life.</p> <p>Not less than \$500 for life.</p> <p>One-half salary, not less than \$500 for life.</p>

ANALYSIS OF TEACHERS' RETIREMENT FUNDS

L. 1907, ch. 414...	1. Contributions of 1 per cent of salaries... 2. Donations, legacies and gifts. 3. Three per cent of excise money. Changes 3 per cent of excise money to 5 per cent.	Mayor, president of board of education, comptroller.	Any teacher who has taught thirty years or more who shall have paid a sum equal to 30 per cent of average salary for last five years. Any teacher who shall have taught twenty years and less than thirty years becoming incapacitated with consent or upon request of board of education and who shall have paid a sum equal to as many per cents of the average salary for the last five years as years taught.	One-half average salary for last five years of teaching not to exceed \$600 annually. As many thirtieths of full annuity for thirty years as teacher has taught years.
L. 1910, ch. 451...	4. Deductions for absence less cost of substitute.			

NOTE.—Comptroller shall withhold all annuities until the amount of assessment is paid and the accumulation of annuities equals the sum required to be paid with one year limitation if any teacher is unable to pay in advance as required above. Any teacher may file with the board of education and trustees a certificate stating a desire to avail himself of benefits of act and willingness to contribute 1 per cent of salary. He is then entitled to benefits of the act, 1 per cent of his salary to be deducted. The comptroller may pro rate if the fund is insufficient.

AUBURN

ANALYSIS OF FIREMEN'S PENSION FUND

L. 1906, ch. 185, sec. 118.	1. Two per cent fire insurance tax and all similar taxes for like purposes. 2. Fines and donations except 10 per cent of 2 per cent tax paid to Volunteer Firemen's Home in Hudson.	Fire commissioner subject to approval of board of estimate and control.
L. 1915, ch. 541...	Fund already existing and all sums hereafter added thereto. Two per cent for fire insurance tax and all similar taxes shall be paid into fund except as required for Volunteer Firemen's Home, Hudson, N. Y.	Mayor, comptroller, fire commissioner city treasurer. One member or officer of department.

ANALYSIS OF POLICE PENSION FUND

L. 1906, ch. 185, sec. 64.	Common council is given right to establish police relief and pension fund. The board of estimate and control, subject to the approval of the council, shall provide for same. The fund is to be maintained, managed and controlled by the comptroller, who is trustee. Commissioner of police shall establish rules and regulations for the distribution and payment of relief and pensions to sick, disabled or retired members of the police force subject to the approval of the board of estimate and control.	
L. 1910, ch. 593, sec. 64.	Board shall, subject to board of estimate and control, establish rules and regulations for distribution and payment of relief and pensions to sick, disabled and retired members of police force.	Comptroller, commissioner of police, one member of police force.

PENSION AND RETIREMENT FUNDS — (Continued)

BINGHAMTON

ANALYSIS OF FIREMEN'S PENSION FUND

Legal authorization	Fund consists of	Trustees	Beneficiaries	Benefits
L. 1912, ch. 403...	<p>1. Securities paid into benevolent association.</p> <p>2. Foreign fire insurance tax, excepting amount paid to firemen's association of state.</p> <p>3. Fines and forfeitures deducted from salaries.</p> <p>4. Fees and rewards.</p> <p>5. Donations.</p> <p>6. Two per cent of salaries.</p> <p>7. Council may authorize not to exceed 2 per cent of excise money.</p> <p>8. Council may provide amounts recovered for violation of ordinances.</p> <p>9. Other sums provided by law.</p>	Mayor, comptroller, city treasurer, fire commissioners, one member of department.	<p>1. Members disqualified by reason of disease or disability caused in performance of duty without fault or after twenty years' service; every member permanently incapacitated by age, disease without fault or by service not less than eight years on his own application, physician's certification showing permanent disqualification remaining under orders of fire commissioners, doing such work as possible; members of twenty years' service on own application without examination.</p> <p>2. Widow, minor child or children or dependent parents of member killed in performance of duty or dying from injuries while on duty.</p>	<p>One-half salary not exceeding \$60 per month. If fund insufficient, trustees may pro rate.</p> <p>To widow not over \$25 per month. If no widow, or after her death, not over \$25 per month to child or children.</p>
<p>If widow and child, each child \$5 per month if fund warrants. Total not over \$35. Pensions to children terminated if widow remarries, if no widow or child under 18, not over \$25 per month. Board may terminate or diminish pension to widow, child or parents when condition of fund will not warrant such payment or when necessities of widow, child or parents deemed insufficient for its continuance. Pensions not mandatory except in case of firemen whose service as paid members is twenty years or more. No pension payable to any person till fund reaches \$1,000 nor to member on his own application until fund reaches at least \$15,000.</p>				
L. 1915, ch. 268...	<p>1. Annual appropriation of \$7,500, except 1916, \$5,500, and 1917, \$6,500.</p> <p>2. Lost, stolen, abandoned and unclaimed property, one year, receipts from sale of same.</p> <p>3. Gifts, devises or bequests.</p> <p>4. Two per cent salaries.</p>	Mayor, treasurer, police commissioner, three members or officers of department.	<p>1. Every member or officer having attained first rank, after one year or more service, or retirement or resignation, death, etc.</p> <p>2. Every member or officer, physician's certificate without fault, disqualified, unless of twenty years' service, shall remain under order of commissioner performing duty as he is able. While so serving, to receive same pay as others of same rank.</p>	<p>Three hundred dollars except no payment to one entitled to pension.</p> <p>One-half salary.</p>

3. Officer or member, own application, physician's certificate, disabled by injury, account of long service, exposure on duty, etc.	One-half salary.
4. Officer or member, twenty years' service, own application.	One-half salary.
5. Widow of member killed or dying from injuries received on duty, if no child, if child or children, divide between widow and children.	Three hundred dollars.
6. Child or children under 18, no widow, or after her death.	Three hundred dollars.
7. Dependent father or mother, no widow or child.	Three hundred dollars.

NOTE.—Pensions terminate to widow upon remarriage, to children after reaching age of 18 years, or upon marriage. Any member refusing to comply with provisions is not entitled to benefits.

BUFFALO

ANALYSIS OF FIREMEN'S PENSION FUND

L. 1914, ch. 217, sec. 277.	1. Securities, money and property in hands of trustees. 2. Fines, penalties and forfeitures. 3. Rewards, fees, gifts, etc. 4. Sale of condemned property, under control of department, not over \$250, one article. 5. Fees for licenses for keeping or selling fire-works, kerosene, naphtha, etc. 6. Fines and penalties for extinguishing fires or transportation of explosives. 7. Three per cent of excise moneys. 8. Two per cent salaries. 9. Council may take by gift property not over \$3,000 annually, in case no tax also not over \$5,000 per year from city if fund demands.	City council, treasurer of city is treasurer of fund.	1. Members physically or mentally unfitted by disease or disability without fault, physician's certificate. 2. Member incapacitated by disease, disability by injury or long service and exposure, own application, physician's certificate. 3. Widow, children and dependent parents.	One-half salary or less if fund does not warrant. One-half salary or less if fund does not warrant. Widow \$25 per month, during widowhood. Children under 16, \$5 per month. On re-marriage of widow, her allowance paid to children under 16. Whole amount to widow and children not to exceed one-half salary. Parents, \$25 a month.
Sec. 280.....	Adds detailed provisions as to payment of 2 per cent premiums by foreign insurance companies to Firemen's Benevolent Association of Buffalo, for benefit of fire department.			
L. 1915, ch. 276...	Amends 1, as follows: All securities, property and moneys which are under control of board of trustees on taking effect of this act and such amounts authorized as council may include in its annual estimate therefor.			
L. 1916, ch. 260, sec. 277.				

PENSION AND RETIREMENT FUNDS — (Continued)

BUFFALO — Concluded

ANALYSIS OF POLICE PENSION FUNDS

Legal authorization	Fund consists of	Trustees	Beneficiaries	Benefits
L. 1914, ch. 217, sec. 264.	1. Securities, money and property in hands of board of trustees for benefit of disabled members of department. 2. Rewards, fees, gifts, etc. 3. Sale of unclaimed goods in hands of city clerk. 4. Sale of condemned property under control of department, not over \$250, one article. 5. Fines, penalties and forfeitures for discipline and deductions for time off. 6. Fines for pistol permit violations and fees for permits, dog licenses and fines. 7. Time off. 8. Three per cent excise money, 5 per cent fines and penalties for excise violations. 9. Two per cent of salaries.	Council.	1. Widow of those killed in service or 2. Children up to 18 years of age. 3. If no widow or children, to dependent parents. 4. Members injured or permanently disabled in actual performance of duty. 5. Police disabled. 6. Members contracting disease in actual service. 7. After July 1, 1913, officers above grade of sergeant, twenty-five years' continuous service, on application. 8. Equal or lower than sergeant. 9. Janitress.	Three hundred dollars per annum during widowhood Three hundred dollars annually, until 18 years old. Three hundred dollars per year. One-fourth salary, not over \$600. One-fourth to one-half salary, not over \$300. Twenty-four dollars each year not over \$600. Seven hundred dollars for twenty-five years; \$20 each year thereafter to \$800. Six hundred dollars. Three hundred dollars.
NOTE.— No one drawing pension shall receive any other compensation from State or any municipal corporation for services, but may take salary and suspend pension.				
L. 1916, ch. 260, sec. 264.	All former funds and rewards, gifts or fees for special services, receipts from sales of unclaimed property after one year, receipts from sale of all unfit or unserviceable property except horses, not over \$250	Council.	1. Widow of member or of engineer at headquarters, linemen, employees in electrical bureau, stenographer to clerk of police, superintendent of electrical bureau, killed in performance of duty or	Three hundred dollars per year as long as unmarried, or if to children, until 18 years old.

for one article, fines, deductions for lost time, 3 per cent excise money, and 2 per cent salaries. Janitress to pay into fund 2 per cent maximum salary received by other janitresses. Firemen becoming policemen shall pay 2 per cent additional for time served as firemen.

- 2. Members, linemen, employees in electrical bureau, engineers, superintendent electrical bureau, stenographer to clerk of police, clerk to chief of police, permanently disabled without fault. Police matron, physically or mentally disabled.
- Janitress.
- 3. Any member or others as above, incapacitated, by disease from long service or exposure on duty, physician's certificate
- 4. Upon application, any member, rank higher than sergeant, including chief, after twenty-five years.
- 5. On application, any member below sergeant, all members, linemen, electrical employees, engineer, clerk to chief, stenographer to clerk, superintendent electrical bureau, after twenty-five years' service.
- 6. Janitress after twenty-five years.

Not less than one-fourth salary, nor more than \$600 annually.

Not less than one-fourth nor more than one-half salary.
Not less than \$150, nor more than \$300.

Twenty-four dollars per year each year of service, not over \$600.
Seven hundred dollars per annum for twenty-five years with \$20 for each year over twenty-five, until \$800.

Six hundred dollars annually.

Three hundred dollars.

NOTE.—All officers and employes so retired may, when able, perform duty in cases of emergency, and receive compensation fixed by council, with pension.

ANALYSIS OF TEACHERS' RETIREMENT FUND

- L. 1914, ch. 217, secs. 295-301.
- 1. All securities, money and property in hands of trustees.
 - 2. Two per cent of salaries.
 - 3. Any appropriation by city not over an amount equal to 2 per cent of salary appropriation as above.
 - 4. Donations, gifts, etc.
 - 5. Any other methods.

Female teachers of twenty years' service, males of twenty-five, retired by council on recommendation of superintendent, if permanently incapacitated and if four-fifths of service shall have been in Buffalo. Any female of thirty years' service and male of thirty-five years' service, if four-fifths of service has been in Buffalo. If discharged, may receive money paid, without interest.

One-half salary not over \$800.

One-half salary not over \$800.

NOTE.— Must have paid 40 per cent of annual salary into fund, not over \$1,500. If fund is insufficient, trustees may pro rate.
DEDUCTIONS.— One per cent of salary until teacher shall have reached maximum salary of the class or grade in which employed; 2 per cent of salary after maximum is reached.

PENSION AND RETIREMENT FUNDS — (Continued)

COHOES

ANALYSIS OF TEACHERS' RETIREMENT FUND

Legal authorization	Fund consists of	Trustees	Beneficiaries	Benefits
L. 1908, ch. 332...	<div>1. Sum equal to 3 per cent of appropriation each year for salaries of superintendents, principals, supervisors and teachers of Cohoes. This sum taken from excise moneys.</div> <div>2. One per cent of salaries not exceeding ten dollars per year.</div> <div>3. Deductions for absence or if substitute employed, the saving thereby effected.</div> <div>4. Donations, gifts and receipts from other sources devised for increase of fund with consent of board.</div>	President, board of trustees, mayor, five teachers	Supervisor, principal or teacher who shall have served thirty years at least fifteen of which have been in Cohoes public schools, on request, or any of such incapacitated after service of twenty years, fifteen of which have been in Cohoes schools. Superintendent on same conditions. Any one retired after twenty years and less than thirty receives an annuity having same ratio to 30-year annuity as service in years has to thirty years.	<div>One-half salary at time of retirement, except proportionate annuities, not over \$500 in any case.</div> <div>One-half salary at time of retirement, except proportionate annuities, not over \$500 in any case.</div>

NOTE.— If fund insufficient, trustees may pro rate. No one entitled to benefits until he has contributed in cash or by accumulation of annuity or both, at least 20 per cent of salary at retirement. On dismissal for cause, contributions returned without interest.

ELMIRA

ANALYSIS OF FIREMEN'S PENSION FUND

L. 1906, ch. 477, sec. 184.	<div>1. Money in possession of treasurer of fire fund.</div> <div>2. Two-thirds of 2 per cent of foreign companies.</div>	Board of fire commissioners, mayor, chamberlain (treasurer of fund).	Members disabled physically or mentally, physician's certificate, long service, disability performance of duty without fault,
-----------------------------	---	--	---

L. 1910, ch. 662, sec. 18.	3. Fines, penalties and forfeitures. 4. Gifts and rewards. 5. Contributions or receipts from entertainments given for purpose. 6. Receipts from sale of condemned property in department not over \$125 one article. 7. Five per cent of excise tax. 8. Such percentage of wages as trustees may determine.	may be required to do light work at same salary received in same rank. Members permanently incapacitated from full duty, disease or disability by injury or long service and exposure on duty without fault, own application. Widow, children or dependent parents, members of ten years' consecutive service death occurring during service or after retirement.	One-half salary at time of retirement or prorated if necessary. Widow twenty-five dollars per month till death or remarriage. To children under sixteen, no widow, same. If widow and child thirty dollars per month. Dependent parents, no widow or child, twenty-five dollars per month, two or one. Discretionary unless fireman serves twenty-five years.
----------------------------	--	---	--

ANALYSIS OF POLICE PENSION FUND

L. 1900, ch. 525...	1. All moneys now in fund. 2. Five per cent excise money. 3. All fines for violations of city ordinances. 4. Fines imposed on members. 5. Rewards for service.	Mayor, police commissioners, city chamberlain.	1. Widow of member killed on duty or becoming injured on duty. 2. No widow, children under sixteen. 3. Member becoming permanently disabled while on duty without fault. 4. Any member permanently disabled from any cause except his own fault or misconduct.	One-half annual salary time of injury. One-half salary time of injury. One-half salary time of injury. Two per cent annual salary multiplied by number years service not to exceed one-half salary.
L. 1910, ch 468....	Adds.			
L. 1912, ch. 529...	6. Such percentage of wages of members as board of police may determine. Immaterial changes.			

NOTE.— Any policeman receiving pension may be called upon to perform such duties as he is able and when so doing shall receive full salary but no pension. On death of pensioner, in discretion of commissioners, pension may be continued and paid to widow if widow was wife before he became pensioner. If no widow, then to children under sixteen; if no children, to dependent parents. Pension to cease on death or remarriage of widow but may be divided among children under sixteen. Certificate of surgeon required in each case. Same to be filed.

PENSION AND RETIREMENT FUNDS — (Continued)

FULTON

ANALYSIS OF FIREMEN'S PENSION FUND

Legal authorization	Fund consists of	Trustees	Beneficiaries	Benefits
L. 1916, ch. 456...	<ol style="list-style-type: none"> 1. Fines, penalties and forfeitures. 2. Rewards, gifts and fees for special services. 3. Receipts, unclaimed property not over \$250, one article. 4. Fees and moneys from licenses for keeping and selling kerosene, oil, naphtha, gasoline, gunpowder, etc. 5. Fines for removal of gunpowder, nitro-glycerine and other explosives, penalties for prevention of extinguishing fires, sale of fireworks, kerosene, etc. 6. All other receipts. 7. One dollar per month from salaries. 	Fire commissioner, police commissioner, chamberlain.	<ol style="list-style-type: none"> 1. Widow or children of member killed or dying from injuries in performance of duty. If no widow or children to dependent parents. To widow ceases on remarriage. 2. Member permanently disabled in performance of duties. Total disability. Partial disability. 3. Member contracting disease so as to be unfit for duty, own application. Case of death, to widow and children. 4. Member after twenty-five years of service, own application. 	<p>Three hundred dollars annually.</p> <p>Six hundred dollars. Not less than 25 per cent of salary.</p> <p>Twenty-four dollars for each year of service, not over \$600.</p> <p>Three hundred dollars. Fifty dollars per month.</p>

NOTE.— All pensions exempt from execution. Pension fund exempt from execution. Not necessary that service be continuous.

ANALYSIS OF POLICE PENSION FUND

L. 1916, ch. 455...	<ol style="list-style-type: none"> 1. Unclaimed goods for one year. 2. Condemned or unfit property except horses belonging to department, not over \$250 for one article. 3. All fines. 4. Fees for carrying revolvers and other dangerous weapons. 5. Dog licenses. 6. Gifts or rewards for special services. 7. One dollar per month from salary. <p>Fund exempt from execution.</p>	Mayor, fire and police commissioners, chamberlain.	<ol style="list-style-type: none"> 1. Widow of member killed in performance of duty until remarriage. 2. If not widow, children under sixteen. 3. If no widow or children, dependent parents. 4. Member injured and permanently disabled in performance of duty without fault, own application. 5. Member incapacitated not in actual performance of duty, contracting disease or becoming disabled, without fault, own application. 	<p>Three hundred dollars annually.</p> <p>Three hundred dollars annually.</p> <p>Such sum as deemed proper.</p> <p>Six hundred dollars during disability, partial twenty-five per cent of salary.</p> <p>Twenty-four dollars each year of service, not exceeding total annual sum of \$600.</p>
---------------------	---	--	---	---

6. Widow, case of death.
Three hundred dollars.
7. Children under sixteen.
Three hundred dollars.
7. Members over sixty years of age, twenty years' service, own application.
Fifty dollars monthly.

1. Widow of member killed or dying from injuries while on duty.
One hundred and twenty dollars to two hundred and forty dollars a year during widowhood.
2. Children under eighteen, if no widow, and to them after death of widow.
One hundred and twenty dollars to \$224.
3. Members permanently disabled when on duty, on affidavit of surgeon.
One-quarter to one-half salary if fund sufficient.
4. Members who, after twenty years, contract disease which permanently unfits them for police duty, certificate of surgeon.
One-quarter to one-half salary if fund sufficient.
- Clause 4 omits "while in actual performance of duty." Member dying after twenty years of service, to widow, or if none, to minor children under eighteen.
Not less than \$120 nor more than \$240 annually until remarriage.

- Not exceeding \$500 per year.
- Not exceeding \$500 per year.
- Not exceeding \$500 per year.
- Three hundred dollars until remarriage.
- Not to exceed \$300.
- Not to exceed \$300.
- One-half salary during disability.

GENEVA

ANALYSIS OF POLICE PENSION FUND

1. Rewards or gifts.....
2. Unclaimed property sales.
3. Proceeds of sales of condemned property, not over \$250 one article.
4. Fines.
5. Forfeited bail bonds in city court.
6. Deductions for lost time, etc.
7. Dog taxes and licenses.
8. One-half fees of city court in civil cases.
9. Funds received by city from county for fees transporting prisoners.
10. One per cent excise money.
11. Appropriation.
12. Two per cent salaries.

Police commissioners. City treasurer is treasurer of fund.

Section 7, after dog taxes, adds "after payment of expense of collecting same, for the purchase of tags and enforcing such ordinances have been paid therefrom."

JAMESTOWN

ANALYSIS OF POLICE PENSION FUND

1. Rewards, gifts, fees and emoluments....
2. Fees for special services at balls, parties, picnics, etc.
3. Lost or stolen property held for one year.
4. Dog taxes and license fees.
5. Donations.
6. Appropriation by city not exceeding \$2,000.
7. Two per cent of salaries.

Mayor, president council, chairman finance committee, city treasurer, auditor.

PENSION AND RETIREMENT FUNDS — (Continued)

KINGSTON

ANALYSIS OF FIREMEN'S PENSION FUND

Legal authorization	Fund consists of	Trustees	Beneficiaries	Benefits
L. 1915, ch. 611...	1. All fines. 2. One-half all rewards. 3. Donations, legacies, gifts, etc. 4. Not less than \$1,000 annually appropriated by city. 5. Two per cent of salary.	Board of fire commissioners, city treasurer is treasurer of fund.	1. Any member physician's certificate, permanently disabled, unfitted for duty. 2. Any member over sixty years retired account of age, physician's certificate as to unfitness. 3. Widow of member killed or dying from effects of injury received in performance of duty. 4. Child or children of same, under twenty-one, if no widow. 5. Dependent mother, if no widow or children. 6. Any member superannuated, incapacitated account of disease incurred in performance of duty, without fault, after twenty years. 7. Any member physically or mentally disabled in performance of duty, without fault, two-thirds vote of board.	One-half salary. One-half salary. Five hundred dollars. Five hundred dollars. Five hundred dollars. One-half salary. One-half salary.

NOTE.—No member discharged for misconduct or neglect of duty is entitled to pension. No member eligible unless within thirty days after passage of this act he so consents in writing to deduction of 2 per cent.

ANALYSIS OF POLICE PENSION FUND

L. 1909, ch. 532, sec. 2.	1. Fines. 2. One-half rewards. 3. All donations, legacies, gifts, bequests, etc. 4. Lost or stolen money remaining in hands of police department one year; moneys received from sale of unclaimed property without legal claimant for one year. 5. A sum equal to but not greater than fifty per cent of the money collected and received annually by the city from	Mayor, president of common council, city treasurer, city clerk, recorder; treasurer of city is treasurer of fund.	1. Any member permanently incapacitated on physician's certificate. Sum to be fixed by trustees. 2. Any member over sixty years may be retired at discretion of trustees on account of age, physician's certificate. Sum fixed by trustees. 3. Widow of member killed in discharge of duty or dying from injuries received on duty.	Not more than one-half salary. Not more than one-half salary. Five hundred dollars.
---------------------------	---	---	---	---

	license fees not including liquor license fees.				
	6. Three per cent of salaries to be deducted annually by council.		4. Child or children under twenty-one of member killed or dying as in No. 3, leaving no widow.		Five hundred dollars.
			5. Dependent mother of member killed or dying as in No. 3, but leaving no widow or children.		Five hundred dollars.
NOTE.—No member removed from position for misbehavior, misconduct or neglect of duty may participate. Physician's certificate necessary for retirement and pension for any member. Every beneficiary must consent to 3 per cent deduction within thirty days in writing, otherwise he shall receive full pay and not participate.					
L. 1910, ch. 647, sec. 14.	1. Fines. 2. One-half rewards. 3. Donations. 4. Lost or stolen money and proceeds of unclaimed goods. 5. License fees and dog taxes (not liquor). 6. Two per cent salaries if member consents.	Board of police commissioners, city treasurer, treasurer of fund.	1. Members if disabled, surgeon's certificate. 2. Members over sixty years old may be retired on account of age, certificate of three physicians. 3. Widow of member killed or dying from injuries. 4. Children under twenty-one years of age, if no widow. 5. Mother, if no widow or children, if dependent. 6. Any member becoming disabled or superannuated after twenty years of service. 7. Members disabled permanently while on duty, on application, surgeon's certificate.		One-half salary. One-half salary. Five hundred dollars. Five hundred dollars. Five hundred dollars. One-half salary. One-half salary.
L. 1915, ch. 611....		Mayor, police commissioner, city treasurer is treasurer of fund.			

LOCKPORT

ANALYSIS OF FIREMEN'S PENSION FUND

L. 1916, ch. 429....	1. Securities, property and money in possession of fire commissioners. 2. Fines, penalties and forfeitures. 3. Rewards, gifts and fees for special services. 4. Proceeds of entertainments. 5. Two per cent salaries. 6. Receipts from sale of condemned property not over \$50, one article. All moneys received from rental of hose. 7. Fees from licenses for keeping or sale of fireworks, kerosene, naphtha, etc. 8. Five hundred dollars appropriated by city. 9. Common council may authorize payment of penalties for violation of city ordinances.	Mayor, city treasurer, president board of fire commissioners.	1. Widow during widowhood. 2. Child or children, no widow. 3. Dependent parents, no widow or children. 4. If both widow and children, dependent on condition of fund. 5. Members physicians' certificate, disabled physically or mentally by long service, disease or exposure in performance of duty. 6. Same as above, on own application..... 7. After twenty years' service, not to be revoked, repealed or diminished.		Not over \$25 a month. Not over \$25 a month, until 16 years old. Not over \$25 a month. Five dollars each child; not over \$35 a month to both. One-half salary or less as fund warrants. One-half salary or less, as fund warrants. One-half salary or less as fund warrants.
----------------------	---	---	---	--	---

PENSION AND RETIREMENT FUNDS — (Continued)

MOUNT VERNON

ANALYSIS OF FIREMEN'S PENSION FUND

Legal authorization	Fund consists of	Trustees	Beneficiaries	Benefits
L. 1914, ch. 432...	<div>1. Five per cent excise money.</div> <div>2. Fines.</div> <div>3. Deductions off time, sickness, etc., and other payments by city.</div> <div>4. Fifteen per cent donations by city to members.</div> <div>5. Two per cent of salaries.</div>	Mayor, fire commissioner, one paid member.	<div>1. Members found by physician unfit totally, and permanently disabled by duties. Disabled, but not absolutely disqualified, shall be employed at same salary, but in position not requiring active work as fireman.</div> <div>2. Total disability not caused in service.</div> <div>3. Partial permanent disability, may be required to do light work and receive one-half salary or less.</div> <div>4. Members 55 years old, after twenty-five years' service on own application or physician's certificate retired.</div> <div>5. Widows, if fireman killed or dies from injuries or sickness contracted on duty, or after twenty years' service.</div> <div>6. Child or children.</div> <div>7. Dependent parents, if no widow or children.</div>	<div>One-half salary at date of retirement.</div> <div>One-half salary.</div> <div>Not over one-half salary</div> <div>One-half salary for life.</div> <div>Three hundred dollars per year.</div> <div>Three hundred dollars, after death of widow.</div> <div>Three hundred dollars.</div>

ANALYSIS OF POLICE PENSION FUND

L. 1902, ch. 375...	Creates pension fund for policemen, amended by Laws 1904, chap. 459.	Police commissioners, two members appointed by city council, one member selected by policemen.	<div>1. Any member permanently disabled, on certificate and unanimous vote of trustees.</div> <div>2. Widow if any, or other person dependent on member killed on duty or dying from effect of injuries prior to five years from establishment of fund.</div> <div>3. Widow of member dying after five years or retired on pension, if no child under sixteen, if child under sixteen, same to be divided between widow and child.</div> <div>4. Any child under sixteen, if no widow</div> <div>5. Dependent mother, if no widow or children.</div>	<div>One-half salary.</div> <div>Five hundred dollars.</div> <div>Not over \$300 per year.</div> <div>Not over \$300 per year</div> <div>Not over \$300 per year.</div>
L. 1904, ch. 459...	<div>1. Fines imposed on members</div> <div>2. Rewards, gifts, fees.</div> <div>3. Unclaimed, lost or stolen money and receipts from sale of unclaimed property.</div> <div>4. One-half deductions for lost time.</div> <div>5. Two per cent salaries.</div> <div>6. Five per cent excise money.</div> <div>7. Twenty-five per cent fines for violation of ordinances; 25 per cent dog licenses.</div>			

NOTE.— All pensions terminate on remarriage of widow, or children reaching 16 years of age. None entitled to participate until he has served five years as member; any person who has served twenty-five years, shall at his own request or at the option of commissioner, be retired then receive one-half salary.

ANALYSIS OF TEACHERS' RETIREMENT FUND

L. 1909, ch. 92....	1. All donations, legacies and gifts. 2. One per cent of salaries of superintendents, supervisors, principals, teachers, registrars and janitors who elect to become members of the association within one month or later, after the payment of back dues. 3. Five per cent of excise money. 4. Forfeitures and deductions.	Board of education. Comptroller is custodian of fund.	1. Board may retire any superintendent, supervisor, principal, teacher, registrar or janitor, after twenty-five years of service if female, thirty years if male; fifteen years of which must have been in Mount Vernon.	One-half salary, not more than \$800. If condition of fund makes necessary, trustees may pro rate.
---------------------	--	--	--	--

NOTE.— If refused re-employment or if discharged, no person shall receive pension or annuity but his contributions shall be returned without interest.

L. 1913, ch. 44....	1. Donations, legacies and gifts. 2. One per cent of respective salaries. 3. Sum of money equal to, but not greater than 5 per cent of excise moneys. 4. Forfeitures and deductions from salaries.	Board of education. Comptroller is custodian of fund. City treasurer is treasurer.	1. Any superintendent, supervisor, principal, teacher, registrar, janitor, or other employe serving twenty-five years, for female, 30 years, for male, 15 years of such service having been in Mount Vernon public schools, who has complied with provisions of section 229-t. 2. Any person after twenty years' service, ten of which in public schools of Mount Vernon, becoming incapacitated for duty, may be retired by the board of education.	One-half salary at retirement, not to exceed \$800 annually. May be pro rated. As many twenty-fifths, if woman, or thirds, if man, of the full annuity as person has taught or otherwise served in years.
---------------------	---	---	---	--

NOTE.— If refused re-employment, or discharged, sum equal to total deductions from salary shall be returned without interest. No person entitled to annuity who has not contributed amount equal to 30 per cent of annuity, unless making cash payment, which with previous contributions, equals 30 per cent of his annuity. If unable to pay in advance, such required sum, payment of annuity may be withheld until such portion withheld equals sum required to make up said 30 per cent.

NEWBURGH

ANALYSIS OF POLICE PENSION FUND

L. 1907, ch. 205....	1. Fines imposed on members. 2. Rewards, gifts and fees. 3. Unclaimed, lost or stolen money and receipts from sales of unclaimed property. 4. One-half deductions for lost time. 5. Two per cent of salaries. 6. Six per cent of excise money. Two per cent salaries of special officers in "Downing Park."	Mayor, president of city council, treasurer, city clerk, recorder.	1. Member permanently disabled, physician's certificate. 2. Member retired under provisions of city charter by reason of age. 3. Member of any age, after twenty years of service, physician's certificate showing permanent disability. 4. Widow of member killed on duty or dying from injuries received on duty. 5. Any child under 21 years, of member so killed or dying, no widow. 6. Dependent mother, no widow, or child under 21 years.	One-half salary at time of retirement. One-half salary at time of retirement. One-half salary at time of retirement. Five hundred dollars. Five hundred dollars. Five hundred dollars.
L. 1915, ch. 205....				

NOTE.— No member removed by mayor for cause, shall be awarded a pension and he shall forfeit his interest in the pension fund and his contributions thereto. Certificate of health physician required on all pensions for disability.

L. 1901, ch. 466... L. 1904, ch. 577...	a medal or other permanent or com- petitive reward.	
	4. All proceeds of suits for penalties for viola- tion of provision for prevention of fires and license fees under same.	
	5. Sales of condemned horses and other per- sonal property in use by said depart- ment.	
	6. Deductions for leaves of absence except when granted by department.	
	7. Ten per cent of excise money from license fees.	
	This law re-enacted. Amends seven, above, and authorizes receipts of gifts, grants, devises, or bequests, real or personal property, right of property, not exceeding \$30,000, and in any year when condition of fund requires, there may be paid into fund from Board of Estimate and Apportionment of New York city, \$10,000.	
	4. Partial permanent disability caused or induced by performance of duty, after ten years' active and continuous serv- ice, relieved from active duty, but re- maining under orders of fire commis- sioner performing such duties as medical officer may qualify him to do.	One-half salary or such less sum as fund war- rants.
	5. Partial disability not caused by perform- ance of duty, before ten years' service, relieved from service at fires, but re- mains member of uniformed force, per- forming such duties as able.	One-third salary or such less sum as fund war- rants.

6. Members or officers after twenty years'
service, own application, physician's
certificate, permanently disabled or un-
fit for duty, not to be revoked, repealed
or diminished.
7. Widow, child or children or dependent
parent or parents of member or officer
dying during service or after retire-
ment. Ceases to widow on remarriage
and children on reaching age of 16 years.
8. Widow of member killed in performance
of duty or dying from effects of injury
received in performance of duty, if no
widow, but child or children under 18,
to them, or if neither widow or child,
to dependent parent or parents. Ceases
to widow on remarriage and to children
on reaching age of 16 years. Upon
death of widow, or remarriage, pension
paid to children or dependent parents
as though member had left no widow.

One-half salary not to
exceed \$1,000.

Not to exceed \$500.

Three hundred dollars.

PENSION AND RETIREMENT FUNDS — (Continued)

NEW YORK CITY — Continued

ANALYSIS OF NEW YORK CITY FIREMEN'S PENSION FUND — Concluded

Legal authorization	Fund consists of	Trustees	Beneficiaries	Benefits
L. 1907, ch. 639...	Provides for payment of 45 per cent of proceeds of suits for penalties for violation of ordinance re prevention of fires and all license fees same ordinance, from borough of Richmond, and 4½ per cent of all excise moneys and license fees belonging to city of New York, payable from borough of Richmond. Such payments to be made to treasurer of volunteer firemen's association of North Shore Fire Department of Staten Island, Veteran and Exempt Volunteer Firemen's Association of the Edgewater Fire Department of Staten Island, Veteran Volunteer Firemen's Association of Tottenville Fire Department, and the South Shore Veteran and Exempt Volunteer Firemen's Association. Said associations existing in the borough of Richmond, in July, 1907.			

ANALYSIS OF POLICE PENSION FUND OF NEW YORK CITY

L. 1885, ch. 486, for cities having over one million population.	1. Two dollars per month from each member and other employees desiring to avail themselves of benefits.	Superintendent of police, inspectors of police department.	1. To members dying, persons designated by member or other employe, or if none designated, to widow, or children if no widow.	Twelve hundred dollars.
L. 1897, ch. 378, sec. 351.	1. Capital, interest, income, dividends, cash, deposits, securities and credits formerly belonging to the police life insurance fund and any police pension fund formerly existing. 2. Forfeitures imposed on members. 3. Rewards, gifts, fees, testimonials and emoluments for special services, except such as allowed to be retained by police department, also all gifts and bequests.	Police board, treasurer of board is treasurer of fund.	1. Widow of member killed in actual performance of duty or dying from effects of injuries so received or dying after ten years of service in any police force, within limits of New York city or who has been retired upon pension, if no child or children. If child or children, to be divided. No pension granted as above to beneficiaries not entitled to same prior to taking effect of this act.	Not exceeding \$300 per annum.

4. Lost, abandoned, unclaimed or stolen money remaining in possession of department for one year, also proceeds of condemned, unfit or unserviceable property.

5. Deductions for lost time.

6. Excise money and license fees.

7. Fees for permits for carrying pistols at two and one-half dollars each.

8. Fees for permits to hold masked balls or parties, not less than five dollars nor more than \$100.

9. Two per cent of salaries.

10. All other funds which would have been part of or applicable to any police pension fund at the time of taking effect of this act within the limits of the city of New York as constituted by this act.

11. Unexpended balances of appropriations or estimates for payments of salaries or compensation of members of force remaining unexpended after allowing all claims payable therefrom.

12. Appropriation from board of estimate for meeting of deficiencies if condition of fund demands.

13. Gifts and bequests to fund.

Service in army or navy during civil war considered service in department if member was reinstated immediately after civil war.

Pensions to widow terminate on remarriage; to children on marriage or reaching age of 18.

Any pension except as provided otherwise, may be diminished or revoked in discretion of commissioners.

Provides for transter to police fund of unexpended balance in old fund after payment of claims.
- L. 1903, ch. 437...

L. 1904, ch. 512...

2. Child or children under 18, if no widow, or if widow, after her death.

3. Member incapacitated, actual performance of duty without fault.

4. Members after ten years' and less than twenty-five years' service, superannuated, permanently incapacitated or unfitted for full duty, or by disease contracted without misconduct.

5. Members of age of fifty-five after twenty years' or more service, own application or certificate of police surgeon, showing permanent disability. Or member for twenty-five years or more being fifty-five years of age, or honorably discharged soldier or sailor from army or navy of U. S. in Civil War, of sixty years, or any soldier or sailor on force for twenty years, own application, no charges, retired for life.

6. Members not veterans, sixty years of age.

Pension to chief of police.

Pension to deputy chief of police.

Pension to inspector of police.

Pension to captains of police.

Pension to sergeant and detective sergeants.

Pensions for life, not repealed, revoked or diminished.
- Widow of member killed in actual performance of duty or dying from effects of injuries received on duty.

If child or children under eighteen.

If no widow, to child or children.

Members permanently disabled in actual performance of duty without fault.

Members after ten years and less than twenty-five years' service, superannuated or permanently disabled or incapacitated, without fault.
- Not to exceed \$300 per annum.

Not more than one-half nor less than one-quarter salary.

Same as 3.

Not less than one-half salary.

Not less than one-half salary.

Three thousand dollars.

Twenty-five hundred dollars.

Seventeen hundred and fifty dollars.

Thirteen hundred and seventy-five dollars.

One thousand dollars.

Not less than \$300 nor more than \$600.

Sum to be divided.

Three hundred dollars annually.

One-quarter to one-half salary.

One-quarter to one-half salary.

PENSION AND RETIREMENT FUNDS — (Continued)

NEW YORK CITY — Continued

ANALYSIS OF POLICE PENSION FUND OF NEW YORK CITY — Concluded

Legal authorization	Fund consists of	Trustees	Beneficiaries	Benefits
L. 1904, ch. 626..	Changes No. 6, "Amounts from excise moneys, boroughs of Manhattan and Bronx, \$300,000; Brooklyn, \$100,000; Queens, \$15,000; Richmond, \$15,000".	Police commissioner, trustee of fund.	Children of members killed or dying in actual performance of duty or from injuries received without fault, no widow, or after death of widow, until eighteen years of age.	Six hundred dollars.
L. 1905, ch. 516...			Also adds Member physically or mentally disabled in performance of duty without fault.	One-quarter to one-half salary.
L. 1907, ch. 445...			Adds Dependent parents or widow of member killed or dying from effects of injuries on duty.	Six hundred dollars per annum.
L. 1914, ch. 460...	Adds. All moneys derived from granting or issuing licenses to have or possess pistols or revolvers in dwellings or places of business or to carry concealed weapons.		Widow of member dying after ten years of service or after retirement, if no children under eighteen. If child or children, pension divided. To children of such member, no widow, or after her death, until eighteen years of age.	Not more than \$300 per annum in discretion of commission. Six hundred dollars annually.

ANALYSIS OF TEACHERS' RETIREMENT FUND OF NEW YORK CITY

L. 1897, ch. 357, sec. 1083.	1. Forfeitures and deductions for absence.. 2. Donations, legacies, gifts, bequests or other receipts. 3. All such other increments as may be devised.	Board of education.....	1. Any teacher physically or mentally incapacitated for duty having taught thirty years if female, thirty-five years if male, two-thirds vote of trustees.	One-half salary, at retirement, not exceeding \$1,000.
------------------------------	--	-------------------------	--	--

L. 1901, ch. 186...	Adds Five per cent of excise money and license fees.	..... Board of Education trustees for joint fund having brought Borough of Brooklyn within provisions of act.	Female superintendents or tutors and female superintendents and critics of training department of normal college, thirty years' service, two-thirds vote of trustees and recommendation of trustees of normal college, also on own application. Retires teachers as above, except requiring twenty years of service in New York. Teacher or member of supervising staff, sixty-five years of age, thirty years' service, twenty of which in New York. Teachers in normal college, own application, thirty years' service. Superintendent or teacher of any schools or classes maintained by department of correction or department of public charities upon certificate of respective commissioners as to incapacity, thirty years' service. Amends provisions relating to teachers in normal college, "who shall have been engaged in said normal college for ten years, and in some university, college, academy or school in this state or elsewhere during a period aggregating thirty years." May also retire like teacher on own application after same length of service. To president or professor.....	One-half salary at retirement, not more than \$1,000 nor less than \$600. Fixes minimum pension for teachers as in law of 1897 at \$600. All pensions to teachers one-half salary, not more than \$1,000 nor less than \$600. To principals \$1,500, supervising official, \$2,000.
L. 1902, ch. 530...	Board may reduce annuities if fund demands, all reductions to be at same rate per centum. Adds Forfeitures and deductions from teachers in schools, or classes maintained by institutions, by department of correction or department of public charities.	.....	
L. 1903, ch. 127...	.....	.....
L. 1905, ch. 107...	Pension fund and all pensions granted and payable from fund to be exempt from levy and sale under execution and from all process and proceedings to recover payment of claims.			One-half annual salary plus such sum per annum as will increase such sum previously paid if not an even multiple of 1,000, to an even multiple of 1,000, not less than \$600.

PENSION AND RETIREMENT FUNDS — (Continued)

NEW YORK CITY — Continued

ANALYSIS OF TEACHERS' RETIREMENT FUND OF NEW YORK CITY — Concluded

Legal authorization	Fund consists of	Trustees	Beneficiaries	Benefits
L. 1905, ch. 661...	<p>Public School Teachers' Fund of former City of New York and the Public School Teachers' Fund of former City of Brooklyn are made parts of the Retirement Fund of the Board of Education of the City of New York.</p> <p>1. Forfeitures, deductions from any member or members of teaching or supervising staffs in any of the colleges, schools, or classes heretofore enumerated.</p> <p>Adds 1 per cent salaries, not to exceed thirty dollars per year for teachers or principals of day schools, or forty dollars for supervising officials. The unexpended balances of income of teachers' retirement fund for 1905 and all subsequent years.</p>	Board of education.....	<p>Members of teaching or supervising staff, public day schools or schools and classes in institutions as above, by departments of correction and public charities, in work of teaching or college supervision or examination of teachers' licenses or two or more of these kinds of work, for twenty years, fifteen of which in New York City or in schools or classes maintained as above, by two-third vote of board.</p> <p>Member of teaching or supervising staff, sixty-five years of age, thirty years' service on recommendation of board, by two-third vote, own application.</p> <p>Member of teaching or supervising force, normal college, incapacitated after ten years, with aggregate of thirty years in teaching work in State, two-third vote of trustees and recommendation of trustees of normal college, also on own application, same as above.</p> <p>All persons retired after twenty years of service and less than thirty, shall receive an annuity bearing same ratio to annuity provided after thirty years as number of years of service bears to thirty years.</p>	<p>All pensions not less than one-half salary at retirement. President or professor, such additional sum as will increase one-half salary to even multiple of \$1,000. Pension of teacher or principal not to exceed \$1,500 per year and of supervisor, not to exceed \$2,000. No pension less than \$600.</p>

L. 1907, ch. 167...

President board of education, chairman of committee on elementary schools, city superintendent of schools, chairman of committee on high schools and three members selected from principals, assistants to principals and teachers of public day schools are made board of retirement. Makes director and assistant director of bureau of compulsory education participants in pension and retirement fund.

L. 1909, ch. 479...

ANALYSIS OF PENSION FUND OF HEALTH DEPARTMENT OF NEW YORK CITY

L. 1897, ch. 378, secs. 1331-1337.

- 1. Fees for searches and transcripts of records of births, marriages and deaths or other papers of health department.
- 2. All fines and penalties for violations of sanitary code or health laws of New York city.

Board of health.....

- 1. Physicians of health department, employees of disinfecting corps or employees of hospitals for infectious and contagious diseases, under control of health department in actual performance of duty without fault or misconduct, permanently disabled for full duty, physician's certificate.
- 2. To widow of member as above, dying from disease or injury contracted in performance of duty, if no widow, to children under 18 years of age.
- 3. Employees as above, twenty years' service or more, on own application, physician's certificate, by resolution of trustees, not to be revoked, repealed or diminished, service in former health department in any part of New York city, held to be service in department of health in city of New York. Pensions except as provided in last section may be stopped at the discretion of board on written statement of cause.

Not more than one-half nor less than one-fourth compensation.

Three hundred dollars per annum during widowhood.

Not more than one-half salary during life maximum, \$1,200.

L. 1907, ch. 373...

Adds to sources.
Not more than 1 per cent of monthly compensation of physicians and employees of health department, deducted by comptroller from such compensation. No one entitled to pension except on written notice of intention to take advantage of law and that such deduction may be made.

L. 1907, ch. 644...

- Adds.
4. Dependent widowed mother.....

Three hundred dollars annually.

PENSION AND RETIREMENT FUNDS — (Continued)

NEW YORK CITY — Continued

ANALYSIS OF STREET CLEANERS' PENSION FUND OF NEW YORK CITY

Legal authorization	Fund consists of	Trustees	Beneficiaries	Benefits
L. 1911, ch. 839...	<p>1. Three per cent of weekly or monthly compensation of members to be deducted by comptroller from compensation and paid to treasurer and trustee of fund.</p> <p>2. Forfeitures and deductions for lost time, any cause except when substitute employed.</p> <p>3. Fees for sorting refuse at various dumps, except as provided for in contracts in force. Future contracts shall stipulate that such proceeds be paid by comptroller to trustee and treasurer of fund.</p> <p>4. Receipts for sale of steam or house ashes, garbage, refuse, etc., collected by department and receipts for disposal of same.</p> <p>5. Proceeds from sale of condemned horses or other property of department, excepting real property and that part of proceeds of sales of unharnessed, trucks, carts, wagons and vehicles, and of all boxes, barrels, bales or other merchandise or other movable property found in any public street or place and removed by commissioner of street cleaning, under law authorizing such removal and sale as exceeds necessary expense of such sales and which is not payable to lawful owners of such encumbrances sold and proceeds for release of merchandise, unharnessed vehicles, etc., as aforesaid.</p> <p>6. Unexpended balances of amounts appropriated for salaries or compensation of members of department remaining unexpended after the allowance of claims payable therefrom.</p>	Commissioner of street cleaning, if trustee and treasurer, bonds of \$75,000.	<p>1. Members permanently disabled, unfit for duty, in performance of duty, physician's certificate.</p> <p>2. Widow of member killed in performance of duty or dying from effects of injuries received on duty.</p> <p>3. Widow of member dying after ten years of service or retired on pension, if no child or children under 18. If child or children, sum to be divided.</p> <p>Pensions to widow terminate at death or remarriage, or if guilty of conduct which renders payment inexpedient.</p> <p>4. Child or children under 18, of member dying as aforesaid or after retirement, no widow, or if widow, after her death, until reaching 18 years, or marriage.</p> <p>5. Dependent widowed mother of member who dies after passage of this act.</p> <p>6. Members in service ten years or more, own application, or order of commissioner, physician's certificate of permanent disability.</p> <p>7. Member in service twenty years or more, continuous or during different periods, after 60 years of age, own application. No charges pending, monthly installments, not repealed, revoked or diminished.</p>	<p>Twenty-five dollars per month.</p> <p>Not to exceed \$300 per annum.</p> <p>Not more than \$200 per annum.</p> <p>Two hundred dollars per annum.</p> <p>Not to exceed \$200 annually.</p> <p>One-half annual salary for life.</p> <p>One-half annual salary during life.</p>

7. Gifts or bequests made to fund or the commissioner as treasurer and trustee of said fund. Moneys and property of fund exempt from levy and sale under execution, and all processes or proceedings, for collection of claims. Consents necessary for deductions from salary.				
ANALYSIS OF RETIREMENT FUND FOR MUNICIPAL EMPLOYEES OF CITY OF NEW YORK				
L. 1905, ch. 583...	1. Receipts of excise money or liquor taxes belonging to city of New York.	Board of estimate and apportionment.	Officers or employees of department of finance in employ of city of New York or any part thereof, incorporated into city of New York in service thirty-five years or more, incapacitated for further performance of duty if ten years in department of finance immediately prior to retirement.	One-half average salary for three years, immediately prior to retirement, not to exceed \$1,500.
NOTE.—Comptroller shall pay annuities in monthly instalments during life. Pension to lapse if member accept employment in civil service of State, or any county or municipality therein, except inspector or clerk of elections, notary public or commissioner of deeds.				
L. 1911, ch. 669...	.....	.....	Adds Retires any officer, clerk or employee of city of New York, or any component part thereof, in service for thirty years or more, physically incapacitated for duty; does not apply to employees covered specifically by other funds.	Not to exceed one-half average annual salary for three years immediately prior to retirement. Paid monthly.
L. 1912, ch. 479...	.....	.....	Adds Any officer, clerk or employee who has been in the city of New York, etc., for period of twenty years, if an honorably discharged soldier, sailor or marine, who served as such in the union army or navy during the war of the Rebellion, otherwise same.	
L. 1916, ch. 201...	If a person who may hereafter be awarded a pension from the city of New York, or any of the departments thereof, or out of any fund under said city or any of its departments, shall hold any office, employment or position under the State or city of New York, or any of the counties included in said city, except offices of commissioner of deeds and notary public, the payment of such pension shall be suspended and forfeited during and for the time he shall hold such office, position or employment; provided, however, that this section shall not apply where the pension and the salary or compensation of the office, employment or position, amount in the aggregate to less than \$1,200 annually.			

PENSION AND RETIREMENT FUNDS — (Continued)

NEW YORK CITY — Concluded

PENSION AND RETIREMENT FUND FOR MUNICIPAL COURT JUSTICES

Legal authorization	Fund consists of	Trustees	Beneficiaries	Benefits
L. 1911, ch. 846...	<p>Every justice of the municipal court of the city of New York, acting as such for a period of twenty-five years or more, and 60 years or more of age, retiring by reason of expiration of term, or resignation, shall be an official referee for the term of his natural life. He is to receive a salary of \$5,000 per annum, paid in monthly installments. To such referees may be referred by any judge or justice or any court, any action, matter or proceeding pending in such court which may now or hereafter be referable by statute or rule and practice of court and such official referee shall not charge or receive from the parties to the action any fees or compensation for service rendered, but may charge the parties for disbursements actually incurred by him in the performance of duties as such referee provided same shall be allowed by the court out of which the order of reference issues. Any stenographer required in such action shall be chosen from official stenographers of the court of reference, paid at the rate of ten cents per folio by the city of New York, provided that the referee certifies that such fee should not be borne by the parties themselves.</p> <p>Changes length of service from twenty-five to twenty years.</p> <p>Makes provision for referees who shall have been justices of said court in any of the other counties than New York, embraced within the city of New York. To pay the</p>			
L. 1913, ch. 724...				

salaries of these referees, the Comptroller of the State shall apportion annually a sum equal to the total amount of said salary, among the counties composing the city of New York, and cause same to be levied and collected on real and personal property in these counties in the same manner in which State taxes are levied and collected.

NIAGARA FALLS

ANALYSIS OF FIREMEN'S PENSION FUND

L. 1904, ch. 300, sec. 306.	1. All securities in hands of fire commissioners. 2. Fines imposed on members. 3. Rewards, fees, gifts. 4. Receipts sale condemned articles, not over \$250 for one article. 5. Receipts for licenses for kerosene and explosives. 6. Receipts from fines or penalties under charter or ordinances for conveying gunpowder and trafficking in fireworks, oils, etc. Add 7. Annual appropriation, not exceeding \$2,000. 1. Same as above. 2. Same as above. 3. Ten per cent rewards and forfeits. 4. Sale of unfit and unserviceable property, also unclaimed property. 5. Same as No. 5 above. 6. Same as No. 6 above. 7. Same as above.	Mayor, city treasurer, fire commissioners, chief engineer of fire department.	1. Members incapacitated by disease or disability in performance of duties without fault. 2. Members incapacitated by disease, disability from injury, long service or exposure; own application, surgeon's certificate. 3. Widow, during widowhood. 4. Children under 16 years of age. 5. Dependent parents, if member dies during service or after retirement, no widow or child.	One-half salary at retirement or less. One-half salary at retirement or less. Twenty-five dollars monthly. Five dollars monthly. Twenty-five dollars monthly.
L. 1908, ch. 260...				
L. 1916, ch. 530, sec. 167.		Mayor, council, chief engineer, bureau of fire, city treasurer.	1. City manager may discharge all members on surgeon's certificate of incapacity caused by performance of duty. 2. Member or officer incapacitated by disease or disability caused by long service, exposure, etc., on duty without fault; on surgeon's certificate. 3. Widow of members retired as in Nos. 1 and 2 above, until remarriage. 4. Each child under 16 years of age. (Whole amount to widow and children.) 5. Dependent parents, no widow or children.	One-half salary; less if fund warrants. One-half salary; less if fund warrants. Twenty-five dollars monthly. Five dollars monthly each. Not more than one-half salary. Twenty-five dollars per month.

NOTE.— All pensions exempt from execution.

L. 1911, ch. 645, sec. 18.	6. City electrician shares in benefits, one-half police fund and one-half firemen's fund. Widow of city electrician, one-half from each fund, and children same.
----------------------------	-------	--

PENSION AND RETIREMENT FUNDS — (Continued)
NIAGARA FALLS — Concluded
ANALYSIS OF POLICE PENSION FUND

Legal authorization	Fund consists of	Trustees	Beneficiaries	Benefits
L. 1906, ch. 613...	1. Securities in hands of police commissioner. 2. Fines imposed on members. 3. Ten per cent rewards and forfeits.. 4. Sale of unfit and unserviceable property; also unclaimed property. 5. Fees from revolver permits, at \$1 each. 6. Dog taxes.	Mayor, city treasurer, police commissioner and chief of police.	1. Members (surgeon's certificate) disabled by reason of disease or disability caused or induced on duty without fault. 2. Members, same reasons as above; own application, surgeon's certificate; majority vote of police commissioners. 3. Widow and minor children, if death occurs during service and is caused by injuries or long service and exposure on duty, or after retirement and discharge, from physical disqualifications. 4. Dependent parents, if no widow or children. 1. By majority vote, member or officer, physician's certificate, disqualified physically or mentally, by reason of disease or disability in actual performance of duty, without fault. 2. Same as above, except on own application. 3. Widow of member injured as above, until remarriage. 4. Each child under 16 years..... 5. Dependent parents.....	One-half salary at retirement if fund warrants. Same. Widow \$25 monthly during widowhood; each child under 16, \$5. On death or remarriage of widow children receive pension. Twenty-five dollars per month. One-half salary or less, as fund warrants. Same. Twenty-five dollars per month. Five dollars monthly. Twenty-five dollars per month.
L. 1916, ch. 530, sec. 141.	Same as above.	Mayor, council, treasurer, superintendent of police.		

NOTE.— No one shall receive pension while receiving full salary. Whole amount to widow and children, not more than one-half salary of member at retirement.

NORTH TONAWANDA

ANALYSIS OF FIREMEN'S PENSION FUND

L. 1903, ch. 38....	Creates Firemen's Benevolent Association of North Tonawanda, with power to pay relief to members and right to receive certain public moneys.
L. 1906, ch. 37.....	Certain amendments.

OSWEGO

ANALYSIS OF FIRE AND POLICE PENSION FUND

L. 1915, ch. 575....	<ol style="list-style-type: none"> 1. Fines. 2. Rewards, fees, gifts and emoluments. 3. Receipts for special services, at balls, weddings, etc. 4. Lost and stolen property after six months. 5. One dollar per month from salaries. 6. All money forfeited or deducted for absence. 7. Ten per cent excise money. 8. Receipts from sale or rental of old hose.. 	<p>Mayor, commissioners of fire and police.</p> <ol style="list-style-type: none"> 1. All members over sixty-five years of age. 2. Any member disabled in actual performance of duty, vote of three members of board. 3. Widow of member of department dying. If no widow, divide between children under eighteen, vote of three. 4. Member twenty years' service, physician's certificate, disabled in performance of duty, may not be revoked, repealed or diminished. 	<p>One-half salary. One-half salary.</p> <p>Two hundred and fifty dollars.</p> <p>One-half salary.</p>
----------------------	--	--	--

NOTE.—Department may cause any pension except under No. 4 to cease. Physician's certificate required in case of injury or disability by disease.

PORT CHESTER

ANALYSIS OF POLICE PENSION FUND

L. 1912, ch. 295....	<ol style="list-style-type: none"> 1. Fines imposed on members. 2. Rewards and fees. 3. Receipts from sales of unclaimed property and lost, stolen or unclaimed money. 4. One day's pay a month to be paid monthly by treasurer of village from money taken from pay of members on account of lost time. 5. Two per cent of salaries of those who consent in writing to same. 6. Fees for sealing of weights and measures and inspecting and testing combustible and dangerous material. 7. Twenty-five per cent of all license fees paid by ordinance and twenty-five per cent of all fines and penalties for violations of ordinances excepting stated fines and penalties for building sewers. 	<p>Three members of board of trustees of village, appointed annually by the president, village president, chief of police.</p> <ol style="list-style-type: none"> 1. Widow, child or children of member killed or dying from injuries received in actual discharge of duty without misconduct. If death occurs within five years of establishment of fund, or during first five years of service, same to be in full payment. 2. To widow under such circumstances after five years, if no children under sixteen. 3. To child or children under sixteen, if no widow, or after death of widow, to children. 4. To dependent mother if no widow or children. 5. Members serving at least five years permanently disqualified for duty, and on physician's certificate. 	<p>Five hundred dollars.</p> <p>Not over \$300 per year.</p> <p>Not over \$300 per year.</p> <p>Not over \$300 per year.</p> <p>Not over one-half salary time of retirement three-quarter vote.</p>
----------------------	--	---	---

PENSION AND RETIREMENT FUNDS — (Continued)

PORT CHESTER — Concluded

ANALYSIS OF POLICE PENSION FUND — Concluded

Legal authorization	Fund consists of	Trustees	Beneficiaries	Benefits
L. 1914, ch. 24.... Add. 8. Five per cent excise money.			1. Members of twenty years service or upwards permanently incapacitated by disease or disability, on duty without fault, on own application, physician's certificate. 2. If pensioner dies after retirement, leaving widow. 3. If children and no widow.	Not over one-half salary time of retirement not to be revoked, repealed or cancelled. Not over \$300 per year for life. Not over \$300 in all.

NOTE.— Payments to widow only during widowhood, to children only until sixteen years of age. The board may, by unanimous vote, terminate any pension except as provided. Members must have signed a written consent to two per cent deduction.

POUGHKEEPSIE

ANALYSIS OF POLICE PENSION FUND

L. 1907, ch. 643, L. 1911, ch. 655.	1. Fines imposed on members. 2. Donations. 3. One-half rewards to members. 4. Two per cent of salaries. 5. Twenty-five per cent of fees, fines and penalties for criminal business in city courts which are charged to Dutchess county, 25 per cent of fees of police officers for serving warrants, mandates or processes. 6. Twenty-five per cent of dog taxes. 7. Twenty-five per cent of license fees of all kinds.	Mayor, police commissioners, city treasurer.	1. To member of force of twenty years' service, superannuated by reason of disability or disease contracted without fault. 2. To widow of member killed or dying from effects of injuries received in service after twenty years of service, or retired on own application. If no children under sixteen, to widow. If children, divided between widow and children. 3. To child or children under sixteen, no widow. 4. To dependent mother, if no widow or children.	One-half salary at retirement. One-half salary at retirement. One-half salary at retirement. One-half salary at retirement.
--	---	--	---	--

8. Five per cent of excise money.	One-half salary at retirement.
5. Members disabled through disease or otherwise in performance of duty, on own application and surgeon's certificate showing permanent disability, on two-third vote of trustees, not to be revoked, repealed or terminated.	

RENSSELAER COUNTY

ANALYSIS OF FIREMEN'S PENSION FUND

L. 1913, ch. 609....

1. If active member of volunteer firemen of Rensselaer county dies from injuries incurred in performance of duties within one year thereafter, city, village or town shall pay:
 - (a) If volunteer is member in city of second or third class when pension fund is maintained, same as paid.
 - (b) If city of third class does not maintain fund, to executor or administrator, \$2,000.
 - (c) If in any other city, village, town or district, \$1,500.
2. If permanently incapacitated by disease or disability caused by duties.
 - (a) Same as paid firemen.
 - (b) One-half of amount for death in others.
3. City or town charges expense against pension fund.

ROCHESTER

ANALYSIS OF FIREMEN'S PENSION FUND

<p>L.L. 1907, ch. 755, sec. 336.</p>	<ol style="list-style-type: none"> 1. Fines and deductions for absence or suspension. 2. Rewards, gifts, donations. 3. Fees received, licenses of theaters and amusement places. 4. Fines and penalties for violations of ordinances, relating to management, control or interference with erection and construction of wooden buildings. 5. Two per cent of salaries. 	<p>Commissioner of public safety.</p>
	<ol style="list-style-type: none"> 1. Members after twenty years' service, superannuated or permanently disabled from physical or mental deficiency. Members 50 years or more of age, after twenty years' service, own application. Members discharged by physical or mental disability on certificate of surgeon. 2. Widows of members killed in performance of duty, or dying from injuries or of member dying after fifteen years' service or after retirement. 	<p>One-half salary at time of retirement.</p> <p>Three hundred dollars per year.</p>

PENSION AND RETIREMENT FUNDS — (Continued)

ROCHESTER — Concluded

ANALYSIS OF FIREMEN'S PENSION FUND — Concluded

Legal authorization	Fund consists of	Trustees	Beneficiaries	Benefits
L. 1912, ch. 54....	6. Three thousand dollars per year raised by tax.		3. Children under 18, no widow, dependent parents, mother, or sister under 16, wholly dependent.	Three hundred dollars per year. If retired member re-marries, widow and children of such marriage not entitled to pension.
L. 1908, ch. 368, sec. 6.	7. Two per cent of liquor tax. Retirement from paid force after fifteen years, instead of twenty, pension not less than \$250, nor more than \$500, instead of one-half salary.			
L. 1911, ch. 70....	Member retired on application after twenty years' service, also member unfit to perform full duty on surgeon's certificate, showing permanent disability, one-half salary.			

ANALYSIS OF POLICE PENSION FUND

L. 1907, ch. 755, sec. 335.	1. Fines imposed on members and deductions for lost time or absence. 2. Money paid for special services at balls, picnics, etc. Rewards or gifts for services, moneys paid to policemen as witnesses in actions before grand jury or on trial of criminal cases. Money paid for services of policemen in bringing prisoners from other places to Rochester or vice versa. 3. Receipts from sale of unclaimed property forfeited bail bonds and cash for bail. 4. Fines imposed in police court for carrying concealed weapons and violations of certain ordinances. 5. Non-registration of dogs. 6. Receipts from licenses for billiard tables, bowling alleys, junk dealers, lunch wagons and fines and penalties collected through contributions regarding above. 7. Such per centage of salary as may be agreed upon by members not less than 2 per cent.	Commissioner of public safety.	1. Members, fifteen years' service on account of disease or disability without fault. 2. Members of twenty years' service on request, also members injured or permanently disabled in performance of duty, surgeon's certificate, not to be repealed, revoked or terminated. 3. In discretion of commissioner, to widow of member killed or dying from injuries received on duty, or to widow of member dying after fifteen years' service. 4. If widow and children under 18, pension to be divided, or if children and no widow, to be divided. 5. Dependent parents, if no widow or children. 6. If none of above, to brother or sister under 16, if dependent.	Not less than \$250, nor more than \$500. Not less than one-half salary at retirement. Not more than one-half salary; not over \$500. Not over \$250. Not over \$250. Not over \$250.
-----------------------------	--	--------------------------------	---	--

L. 1908, ch. 368, sec. 5.	8. Three thousand dollars per year from city.				Gives power to commissioner, after fifteen years' service, striking out twenty years.
L. 1912, ch. 58....	9. One and one-half per cent of all excise money.				
	Adds to sources.				
L. 1916, ch. 486, sec. 6.	Receipts from unclaimed money, proceeds of lost or unclaimed property, etc.				Not necessary that service be continuous.
ANALYSIS OF TEACHERS' RETIREMENT FUND					
L. 1907, ch. 755, sec. 405.	1. Donations.	Commissioner of schools, Superintendent of schools, one principal, one teacher.	1. Any teacher, principal, etc., serving twenty years, if female, twenty-five, if male, if not less than fifteen years in Rochester.		One-half salary at retirement, not over \$800.
	2. Two per cent of salaries of those giving notice within month of desire to participate.				
	3. One-half deductions from salary for any reason.		2. Any teacher, principal, etc., who has served for thirty years, if female, or thirty-five, if male, if fifteen years in Rochester, with consent of board of education.		One-half salary at retirement, not over \$800.
	4. All moneys from any other sources devised for purpose.				

NOTE.—If fund inadequate, trustees may prorate. No person may become annuitant who has not contributed an amount of at least 40 per cent of annual salary, but one desiring to become annuitant may do so by paying amount equal to 40 per cent. On discharge, teacher must be paid back contributions, without interest.

ROME

ANALYSIS OF POLICE PENSION FUND					
L. 1909, ch. 321....	Mayor, city treasurer, chief of police, board of police and fire commissioners.				
	1. Fines of members.		1. Members after twenty years' service; superannuated or incapacitated.		One-half salary, date of retirement, monthly payment.
	2. Donations, legacies, etc.				
	3. One-half of rewards, gifts, etc.				One-half salary date of retirement; monthly payment.
	4. Receipts for special services.		2. Widow of member killed or dying from injuries received on duty or dying after twenty years service or retired under section 4, if no child or children under 16 years.		
	5. Receipts from sales, unclaimed property and all unclaimed money.		3. If child or children under 16, proportioned.		One-half salary, date of retirement; monthly payment.
	6. Fees from revolver permits and one-half fines imposed for carrying concealed weapons.		4. To child or children under 16, if no widow, or after death or remarriage of widow.		One-half salary date of retirement; monthly payment.
	7. License fees for dogs.		5. To dependent mother, if no widow or children.		One-half salary date of retirement, monthly payment.
	8. Two per cent of police earnings, received from board of supervisors of Oneida county.				One-half salary date of retirement, for life.
	9. Five per cent of excise money.		Section 4. Any member permanently disabled in actual performance of duty, upon own application, or on surgeon's certificate, adopted by two-third vote of board, not to be revoked or terminated, but may be pro rated, if fund demands.		
	10. Two per cent of salaries.				
	11. When fees, licenses, taxes, etc., are collected by city, the expense of collection to be deducted.				

PENSION AND RETIREMENT FUNDS — (Continued)

SCHENECTADY

ANALYSIS OF FIREMEN'S PENSION FUND

Legal authorization	Fund consists of	Trustees	Beneficiaries	Benefits
L. 1907, chs. 182-379.	<ol style="list-style-type: none"> 1. Fines imposed. 2. Rewards, gifts, fees, etc. 3. One dollar per month, from salaries of members. 4. Deductions for loss of time, absence, etc. 5. Excise moneys equal to 3 per cent of payroll of department. <p>Board may terminate pensions to widows, children and other dependents.</p>	Mayor, comptroller, commissioner of public safety.	<ol style="list-style-type: none"> 1. Widows of members dying in performance of duty, or from injuries received in performance of duty. 2. Members disabled in performance of duty or by reason thereof, without fault, unfit for performance of full duty. 3. Members, twenty years of service, permanently disabled, physician's certificate. 4. Widow of member killed or dying of injuries or sickness, contracted while on duty. If none, to children under 18; if none and living with a sister, to sister; if none, to beneficiary as directed by board. 5. To member on duty, disabled for full duty. 6. On certificate of physician, member of any age of twenty years' service, if permanently disabled. 	<p>Five hundred dollars absolute. Children, no widow, \$500 paid as board directs, if under 18 years.</p> <p>One-half salary, not more than \$600, nor less than \$300 annually for life.</p> <p>One-half salary, not over \$600, nor less than \$300, annually for life.</p> <p>Five hundred dollars, revocable.</p>
L. 1911, ch. 379...	Physician's certificate, in cases of disease, must be filed with commissioner of public safety.			<p>One-half salary, revocable.</p> <p>Not less than one-half salary.</p>

ANALYSIS OF POLICE PENSION FUND

L. 1907, ch. 183...	<ol style="list-style-type: none"> 1. All fines imposed. 2. Rewards, fees and gifts. 3. Receipts for special services. 4. Lost or stolen money in hands of police for one year. 	Mayor, comptroller, commissioner of public safety.	<ol style="list-style-type: none"> 1. Widows, same as firemen. 2. Member permanently disabled in performance of duty. 	<p>Five hundred dollars absolute.</p> <p>One-half salary; not less than \$450, nor more than \$600 annually, for life. Not to be revoked or diminished.</p>
---------------------	---	--	---	---

- 5. One dollar per month from salaries.
- 6. Deductions for loss of time and absence.
- 7. Two per cent of excise money.

NOTE.—Trustees may terminate pensions except as mentioned in last section.

SYRACUSE

ANALYSIS OF FIREMEN'S PENSION FUND

L. 1905, ch. 683, secs. 6-12.	1. Securities and moneys in possession of city comptroller belonging to Firemen's Fund.	Mayor, comptroller, commissioner of public safety.	1. Members, on surgeon's certificate, disqualified for duty by age, long service, disease, or disability, by performance of duty. Such person, unless twenty years in service or a veteran of the Civil War, shall remain under orders of the trustees, doing such work as he is able to perform.	Same salary as that received by other members of same rank.
	2. Taxes of foreign insurance companies, except portion payable to Firemen's Association of New York.		2. Members incapacitated from full duty by reason of age or disability through long service or exposure on duty, without fault, on own application on physician's certificate. If twenty years in service, without examination.	One-half salary at date of retirement, or prorated.
	3. Fines and penalties for discipline and deductions for absence.		3. Members 55 years of age, after twenty years of service, shall be deemed permanently incapacitated and retired automatically.	One-half salary.
	4. One per cent of salaries and rewards, fees, etc.		4. Widows, minor child or children, or dependent parents of member who served ten years or more consecutively, dying during service or after retirement.	Widow, not over \$25 per month, to cease at death or remarriage. To children under 18 years of age, if no widow, not over \$25 per month. If widow, each child not exceeding \$5, if fund warrants. Total amount, widow and children, \$35 per month. Pension may be cancelled in case of children if widow remarries. Dependent parents, not over \$25 per month only in case no widow or children.
	5. Receipts from sales of condemned property of department, not over \$250 for one article.		5. Widow, minor child or children, or dependent parents of members who have been killed in performance of duty or died from injuries received in performance of duty, regardless of length of service.	
	6. Such proportion of revenues derived from fees for licenses and permits as the board of estimate may determine.			

NOTE.—Fund may be changed at any time except as against members who have served at least twenty years in department.

PENSION AND RETIREMENT FUNDS — (Continued)

SYRACUSE — Concluded

ANALYSIS OF POLICE PENSION FUND

Legal authorization	Fund consists of	Trustees	Beneficiaries	Benefits
L. 1892, ch. 509...	<ol style="list-style-type: none"> 1. Moneys in hands of treasurer. 2. Fines and forfeitures. 3. Rewards, gifts, etc. 4. Receipts from sale of abandoned property and money lost, stolen and unclaimed for one year. 5. Deductions for loss of time and absence. 6. Receipts from permits to carry pistols, at \$2.50 each. 7. Such sum per month from members as may be agreed upon. 	Police commissioners.	<ol style="list-style-type: none"> 1. Widows of members killed or dying from effects of injuries received on duty or who die after ten years of service, or are retired under sec. 6, if no child under 18 years. 2. If child or children, sum divided as board directs. 3. To child or children, if no widow, or after death of widow. 4. Members permanently incapacitated. 	<p>Not over \$300 per year.</p> <p>Not over \$300 per year.</p> <p>Not over \$300 per year.</p>
L. 1902, ch. 537...	<ol style="list-style-type: none"> 8. All fees received by chief of police, captains, roundsmen, sergeants, lieutenants or officers taking bail bonds, or police justice or his clerk for perfecting and accepting bail bonds. All of above except police justice or clerk may collect \$1 for perfecting said bonds. 		<ol style="list-style-type: none"> 5. Members superannuated or disabled by reason of age or disease, without misconduct after ten years of service and less than twenty years of service. 6. Members of twenty years' service, upon own application or surgeon's certificate showing permanent disability. Not to be revoked or diminished. Commissioners may prorate all pensions except last. 	<p>Not over one-half nor less than one-fourth of salary.</p> <p>Not less than \$300 nor more than \$600 per year.</p>
L. 1905, ch. 683, secs. 1-5; L. 1911, ch. 372.	Adds all moneys payable to fund by statutes and all moneys appropriated by city.	Mayor, comptroller, commissioner of public safety.	<p>" Board may in discretion by majority vote, retire any officer or member, on examination by surgeon, disqualified by long service or disease or disability, without fault. Such member, unless of twenty years' service or veteran of Civil War in sec. 8, shall remain under direction of board, who may require him to do such work as he is able to do in the police department, receiving same salary as</p>	<p>One-half salary, not over \$1,000 per year for life.</p>

other members of same rank doing same work. All members who have become incapacitated by age or disease caused or induced by long service or exposure or injury while on duty without fault may, on own application, be retired by majority vote upon sworn certificate showing permanent disability. Every member after twenty years or more of service, shall on own application, without examination or certificate be retired. Anyone after twenty years or more of service, upon reaching age of 65 shall be deemed to be permanently incapacitated by reason of age, and shall be retired."

NOTE.—Such proportion of revenues derived by city from fees for licenses and permits as board of estimate shall determine, except such as are issued by the department of public safety other than by chief of police.

ANALYSIS OF TEACHERS' RETIREMENT FUND

L. 1897, ch. 750...	1. All money, pay, compensation or salary forfeited by or deducted from salary of any superintendent, supervisor, principal or teacher for absence for any cause; but when a substitute is employed, the amount so deducted shall first be applied toward payment of such substitute.	Board of education and superintendent of schools. City treasurer is custodian.	1. On recommendation of superintendent of schools, any supervisor, principal or teacher who has served twenty years if female, twenty-five years if male; not less than fifteen years in Syracuse.	Not exceeding one-half salary, nor more than \$800.
	2. All donations, legacies, gifts, etc.		2. Any superintendent, principal, supervisor or teacher having served for thirty years if female, thirty-five years if male: voluntarily, if fifteen years in Syracuse, or after five years in Syracuse if he continues similar work elsewhere and contributes to fund 1 per cent of salary at time of leaving Syracuse.	Not exceeding one-half salary, nor more than \$800.
	3. An amount not exceeding 1 per cent of salaries.			
	4. Moneys from other sources or legally devised by board of trustees, or with their consent.			

NOTE.—All annuities must be at same rate per centum of salary of the several annuitants at time of retirement, except where annuity at that rate would exceed \$800. No person entitled to annuity who has not contributed, exclusive of deductions for absence, 20 per cent of annual salary at time of retirement; but may make cash payment to fund before receiving annuity, in order to make up the 20 per cent. No annuity shall be paid before July 1, 1901, but no person qualified who shall retire before that time shall be deemed to have forfeited right to become annuitant. No person shall be deemed to have forfeited by having resigned from schools of Syracuse after five years of service, provided he continues similar work elsewhere and contributes annually to fund, 1 per cent of his salary at the time of resignation from the Syracuse schools. Contributions, other than for absence, shall be refunded to any teacher, principal, etc., who shall not be re-employed or shall be discharged before he would become entitled to annuity.

PENSION AND RETIREMENT FUNDS — (Continued)

TROY

ANALYSIS OF FIREMEN'S PENSION FUND

Legal authorization	Fund consists of	Trustees	Beneficiaries	Benefits
L. 1905, ch. 488... L. 1907, ch. 266...	1. Fines, penalties and forfeitures. 2. Rewards, fees, gifts. 3. Deductions for loss of time or absence from duty. 4. Fees from licenses to theaters and other places of amusement. 5. Receipts for special services at theaters and other places of amusement. 6. Proceeds of suits for violation of ordinances having to do with fire department. 7. One per cent of salaries. 8. Two per cent of excise money. 9. Sales of condemned property of department, maximum \$100 for one article.	Mayor, treasurer, commissioner of public safety, chief fire department, president firemen's mutual benevolent association.	Same beneficiaries and benefits as recited for Schenectady excepting in the first clause relating to widows, minor children and dependent parents, the length of service shall be twenty years instead of ten.	

ANALYSIS OF POLICE PENSION FUND

L. 1904, ch. 617...	1. Fines imposed on police force. 2. Rewards and fees for special service. 3. Receipts for special services at balls, etc. 4. Receipts from unclaimed property and lost and stolen money, unclaimed for one year. 5. One dollar per month from salary. 6. Moneys deducted for absence and lost time. 7. Two per cent excise money.	Mayor, commissioner of public safety, city treasurer.	1. Widow of member killed or dying from injuries on duty. 2. If no widow, divide among children.... 3. Members permanently disabled on duty and without fault. 4. Members on surgeon's certificate, twenty years service, any age whatever. Not to be revoked. Amends as follows: 5. To any member discharged on duty. 6. Also members retired at whatever age on certificate of surgeon, after twenty years service.	Five hundred dollars absolute. Five hundred dollars absolute. One-half salary, not over \$600 nor less than \$450 annually for life. Same as above. One-half salary of members performing same duty. One-half salary, \$450 to \$600.
L. 1910, ch. 257...				

ANALYSIS OF TEACHERS' RETIREMENT FUND

L. 1906, ch. 305...	1. Five per cent of excise money from 1906 to 1910, 3 per cent thereafter. 2. One per cent of salary, not exceeding \$12 per year. 3. Forfeitures and deductions for absence from duty for any cause. 4. Surplus fund appropriated for payment of salaries. 5. Donations and money received from other lawful sources.	President board of education, Troy; president union free school district of Lansingburg; seven teachers of public schools of Troy including schools of district No. 1, Lansingburg, of whom two shall be principals.	Members of teaching force, thirty years service or more, not less than fifteen of which in public schools of Troy on recommendation of trustees. Or any member disabled for the purpose after twenty years of service, fifteen of which in Troy. Any member having served thirty years who is incapacitated after service of twenty years with consent of board, if fifteen years of service in Troy. After twenty years and less than thirty, annuity proportionate based upon thirty as maximum. Also any member having served thirty-seven years, fifteen in Troy, if fund is adequate to pay full annuity, voluntary retirement.	One-half salary, not over \$600 except as pro rated.
---------------------	--	--	--	--

NOTE.— Trustees may prorate if fund is insufficient. No one entitled to annuity unless he has contributed at least twenty per cent of annual salary in cash or by accumulation. On discharge a person is entitled to back contributions without interest.

UTICA

ANALYSIS OF FIREMEN'S PENSION FUNDS

L. 1907, ch. 161...	1. Fines and penalties. 2. Rewards and gifts. 3. Contributions. 4. Two per cent of salaries. 5. Two per cent of excise money. 6. Council may authorize payment of any penalties recovered for violation of ordinances.	Mayor, treasurer, chairman fire commissioners, three members of department.	1. Members incapacitated by reason of long service, disease or disability, induced on duty without fault. Unless of twenty years' service, shall remain under orders of fire commissioners, doing such work as incapacity allows. 2. Members incapacitated as above, on own application, on certificate of three physicians. 3. Every member of twenty or more years' service, retired on own application, without examination. 4. Widows of members killed in performance of duty, or dying from effects of injuries, after service of twenty years.	Same salary received by other members of same rank. One-half salary at time of retirement. May be pro rated. One-half salary at time of retirement. May be pro rated. One-half salary; terminates on remarriage.
---------------------	---	---	--	---

NOTE.— Trustees may terminate or diminish any pension to widow, children or dependent parents, whenever condition of fund or financial condition of recipient warrants it. Pensions to members first above provided, shall not be paid until the fund reaches at least \$5,000, and none to one retiring upon his own application, without examination, until the fund has reached \$20,000.

PENSION AND RETIREMENT FUNDS — (Continued)

UTICA — Concluded

ANALYSIS OF FIREMEN'S PENSION FUND — Concluded

Legal authorization	Fund consists of	Trustees	Beneficiaries	Benefits
L. 1912, ch. 345...	<p>Adds.</p> <p>7. "Child or children" to widow of person killed in performance of duty.</p> <p>8. Also to the widow of child or children of any such who shall hereafter die after having served at least five years continuously, a sum not more than one-fourth salary to be paid monthly.</p>		<p>5. Children under 18, if no widow, or after death or remarriage of widow.</p> <p>6. Dependent parents, if no widow or child under 18.</p>	<p>One-half salary, terminating at 18 years.</p> <p>One-half salary.</p>

ANALYSIS OF POLICE PENSION FUND

L. 1906, ch. 393...	<p>1. Fines and penalties and deductions for absence.</p> <p>2. Rewards, fees, etc.</p> <p>3. Receipts from sales of unclaimed property, unclaimed and stolen moneys not claimed within one year.</p> <p>4. Moneys received from permits for firearms.</p> <p>5. Fees from any officer or member of police department, or city judge, special city judge, police justice, city clerk, or court for perfecting and accepting bail bonds or other undertaking.</p> <p>6. One dollar per month from salaries.</p> <p>7. Dog taxes.</p> <p>8. License fees and fees from dealers of junk and hucksters.</p> <p>9. Common council may authorize payment of fees or penalties, for violation of ordinances.</p> <p>10. Any other sum provided by law.</p>	<p>Mayor, treasurer, chairman of police commission, three members of department.</p>	<p>1. Every member who has attained first rank, or served three years or more, upon retiring from service by reason of resignation, death or any other cause, provided no payment is made to such member, who at time of retirement, is receiving or entitled to receive, pension under next section.</p> <p>2. Member, surgeon's certificate, disqualified by service or disease caused by duty, unless of twenty years' service, remaining under order of police commissioners, doing such work as possible for which salary of same rank. On own application by majority vote, provided certificate of three physicians and sworn statement of two, permanent disqualification.</p> <p>3. Over twenty years.</p> <p>4. Widows of members after ten years of service.</p> <p>5. Child, or children, no widow.</p>	<p>Three hundred dollars.</p> <p>Salary of same rank.</p> <p>Four hundred and eighty dollars per yr.</p> <p>Three hundred dollars.</p> <p>Not over \$300.</p>
---------------------	---	--	---	---

L. 1908, ch. 316... | 11. Provides that expense of collecting fees, taxes, etc., shall be deducted from amount paid into fund. |

| 6. Dependent parents, no widow or child. ... | Not over \$300.

NOTE.—Pensions to widows cease upon their remarriage; to children, on their reaching 18 years of age. Trustees may terminate or diminish pension to widow, children or parents when necessary for preservation of fund or if condition of beneficiary does not require it. No pension mentioned after first paragraph, shall be paid until fund reaches \$20,000.

WATERTOWN

ANALYSIS OF FIREMEN'S PENSION FUND

L. 1915, ch. 538...	1. Securities, property and money in possession of trustee of fund or president of public safety on passage of this act. 2. Fines, penalties and forfeitures. 3. Rewards, gifts, fees for extraordinary services. 4. Receipts by gifts or proceeds of entertainments. 5. One per cent of salary. 6. Foreign insurance tax	Board public safety.....	1. Members after twenty years service, physician's certificate, disabled by long service, disease or disability caused in performance of duty, without fault. 2. Volunteer firemen after twenty years service including time in volunteer fire department.	One-half annual salary at retirement or less if fund warrants
---------------------	--	--------------------------	---	---

ANALYSIS OF POLICE PENSION FUND

L. 1907, ch. 258...	1. Securities and moneys in nature of gifts or rewards in possession of board of public safety on passage of this act. 2. Fines and penalties. 3. Rewards for extra services. 4. Contributions by gifts. 5. Receipts from sale of unclaimed property sold after one year without claimant and all lost or stolen moneys not claimed within one year.	Board public safety.	1. Members permanently incapacitated on own application and physician's certificate, majority vote. 2. Widow, minor child or dependent parents of member, ten years of consecutive service, dying during service or after retirement, because of disability, or dying from injuries in service without reference to length of service. Payment to widow ceases on remarriage; to children at sixteen years of age. To parents only in case no widow or minor children. Pensions not obligatory except in case of members of at least twenty years service.	One-half annual salary at retirement or less if fund warrants. Not over \$25 per month.
L. 1915, ch. 538...	Adds. 6. Receipts from entertainments		Adds. 3. When both widow and children.	\$5 per month for each child under sixteen years, whole amount to widow and children not to exceed \$30 per month.

PENSION AND RETIREMENT FUNDS — (Continued)

WESTCHESTER COUNTY

ANALYSIS OF FIREMEN'S PENSION FUND

Legal authorization	Fund consists of	Trustees	Beneficiaries	Benefits
L. 1913, ch. 150...			<p>Authorizes payment to injured, or representatives of deceased volunteer firemen in county of Westchester as follows:</p> <p>1. If an active member of a volunteer fire company in any city or incorporated village or any fire district of a town outside an incorporated village or in any part of a town protected by a volunteer fire company within the County of Westchester, dies from injuries incurred in the performance of duty, within one year thereafter, the city, village or town shall pay as follows:</p> <p>a. In cities of the second or third class, to relatives of such volunteer fireman, the same rates as if he were a member of a paid fire department.</p> <p>b. In cities of the third class not maintaining a pension fund for the benefit of members of paid fire department, to the executor or administrator of such volunteer fireman, \$2,000.</p> <p>c. In any other city, village, fire district or town to the executor or administrator, \$1,500.</p> <p>2. Any volunteer fireman in second or third class cities in said county permanently incapacitated for performance of duties by reason of disease or disability caused or induced in the actual performance of duties without fault or misconduct the same pension as if he were a member</p>	

of a paid fire department. If in any other place, one-half the amount which would be payable to the executor or administrator under No. 1 above. Such sums shall be charged and assessed against the respective cities, towns and villages in which such volunteer fire company exists and shall be levied and collected in the same manner as other taxes.

ANALYSIS OF PUBLIC SCHOOL TEACHERS' RETIREMENT FUND

L. 1909, ch. 431...	1. Donations, legacies and gifts..... 2. Appropriations by county. 3. One per cent of salaries of superintendents of schools, supervisors, principals, teachers and county school commissioners if licensed teachers who may elect to become members of this association within six months of passage of act.	One member board of education a school superintendent or principal, a school commissioner, other county official or resident, County treasurer is custodian of fund.	Any superintendent, supervisor, principal or teacher having served in public schools for period of twenty-five years, ten of which in Westchester county, either by board of education or on own application.	One-half salary not to exceed \$600. If fund insufficient, trustees may pro rate.
L. 1911, ch. 23....	Amends No. 2 above by providing for the sum to be appropriated not to exceed amount contributed by teachers (1 per cent salary).		Amends requirements as to length of service by demanding the <i>last</i> ten years of service in Westchester county.	Amends benefit clause by making annuity to superintendent or principal not less than \$800.
L. 1914, ch. 356....	Amends clause as to proportionate annuity by requiring <i>last</i> six years of service in Westchester county.	Appointed by county judge: one member of board of education, superintendent or principal of city or village school, a district superintendent, one other county official or resident. County treasurer custodian.	Teacher after twenty-five years service in Westchester county. Teacher after fifteen years service, last six of which in Westchester county, physically or mentally incapacitated, on annuity of as many twenty-fifths of full annuity for twenty-five years as years taught.	One-half salary for last five years, not exceeding \$600, except superintendents and principals as above. Trustees may pro rate.

NOTE.—Any superintendent, supervisor, principal or teacher, who is refused re-employment or is discharged before becoming annuitant, the amount contributed by same shall be refunded without interest. Annuitants must have contributed an amount equal to 20 per cent of annual annuity but may make cash payment to fund before receiving annuity if they have not contributed full amount. Proportionate annuity may be allowed in case of disability after fifteen years service, six of which were in Westchester county. This act does not apply to cities operating a pension system for teachers.

NOTE.—[Annuitant must have contributed amount equal to 50 per cent of annuities. Or may make cash payment of deficiency before receiving annuity.

3. Members after twenty years' service and 60 years of age, on own application or certificate.	One-half salary not to be revoked, diminished or repealed.
4. Widow of member killed in performance of duty, or dying from sickness or injuries contracted on duty, or dying after twenty-nine years' service, or who has been retired. If children, sum to be divided as directed.	Not less than \$300 per annum.
5. Any child under 16, if no widow, or after her death.	Not less than \$300 per annum.
6. Dependent parents, if no child or widow.	Not less than \$300 per annum.

NOTE.—Pensions to widow, children or parents, may be diminished, modified or revoked. To the widow or children shall cease, if pensioners are guilty of conduct rendering further payments inadvisable. Pensions to widows to cease upon remarriage or death, and to children upon arriving at 16 years of age.

MISCELLANEOUS FUNDS

L. 1913, ch. 87....	Common council authorized to retire and pension any clerk, officer or employee who has been in the employ of the city continuously for fifty years or more, and may pay him for life a sum equal to one-half his salary during the year in which he shall be retired, such pension to be paid from money to be levied and raised by the common council each year as may be prescribed by law.
L. 1908, ch. 452, art. 11.	<p style="text-align: center;">ANALYSIS OF POLICE PENSION FUND</p> <ol style="list-style-type: none"> Money now on hand, fines imposed on members. Rewards for special services. Deductions for absence from duty, except sickness. Lost or stolen money unclaimed for one year, receipts of sales of unclaimed property for one year. Fees for examination and testing combustible and dangerous material. Two per cent of salaries. Ten per cent of excise money.
	Mayor, comptroller, commissioner of public safety.
	<ol style="list-style-type: none"> Board may retire for disability: <ol style="list-style-type: none"> Member found disqualified on examination. Members 60 years of age. Member who has served continuously twenty-five years, regardless of age, provided he applies for retirement. Pensions granted. Widow of member killed, or dying from injuries in discharge of duty, after ten years of service, or retired if no child or children. If child or children, divided as trustees direct. Child or children under 16, if no widow or after her death. Dependent mother, if no widow or children.
	One-half salary for life.
	Not over \$300 per year.
	Not over \$600 per year.
	Not over \$400 per year.

NOTE.—Pensions to widow cease upon remarriage, to children on reaching 16 years. No pension paid except to those who have contributed or to their relatives.

Prefatory Note to Table II

In submitting the following financial tabulations, the committee wishes to comment on the responses to the requests for this information.

From some cities no response has been received to repeated inquiries and in others the statements were so inaccurate as to be worthless. Requests for corrections have been ignored and the committee decided that such statements only as are accurate should appear. This explains the absence of statements of the funds of several cities, analyses of which appear in the first tabulation.

ALBANY FIREMEN'S PENSION FUND

YEAR	Amount deducted from salaries	Interest	Indirect tax, fines, fees, licenses, loss of time, etc.	Donations, miscellaneous	Foreign fire insurance tax	Number of pensioners	Expenses	Paid to pensioners	Balance, December 31st
1883.....	\$215 60	\$1,572 00	.....	.....	\$285 00	.....	\$1,502 60
1884.....	557 00	75 00	.....	.....	46 00	.....	2,088 60
1885.....	601 50	4,265 88	.....	3	164 80	\$51 24	6,740 94
1886.....	\$187 65	1 235 68	529 10	\$5 12	8	661 94	587 50	7,449 05
1887.....	209 79	593 88	.....	13 68	.....	.....	.....	7,773 40
1888.....	210 00	539 00	100 00	3,795 23	8	51 50	441 50	10,766 75
1889.....	338 84	186 00	1,063 09	4,241 18	6	89 63	1,561 25	14,679 20
1890.....	570 02	235 00	129 00	3,203 76	4	250 00	1,666 66	18,204 90
1891.....	711 89	198 00	759 89	4,463 87	9	.....	612 08	22,060 54
1892.....	844 40	171 32	50 00	4,108 92	11	725 00	1,553 01	25,577 96
1893.....	967 58	233 00	75 00	3,685 72	12	500 00	1,157 22	26,595 10
1894.....	929 40	435 00	.....	4,042 97	12	2,364 08	1,579 58	29,716 37
1895.....	1,157 56	504 55	.....	4,441 91	14	.....	2,286 10	32,730 48
1896.....	1,302 74	446 47	50 00	4,220 58	15	500 00	2,589 81	35,063 72
1897.....	1,355 38	477 00	.....	4,581 83	19	500 00	3,186 55	37,716 83
1898.....	1,572 04	311 00	35 00	4,208 87	21	.....	3,761 10	43,255 41
1899.....	743 82	12 00	.....	112 98	29	.....	6,211 66	38,500 88
1900.....	1,393 69	279 36	25 00	3,622 94	22	.....	5,686 59	38,134 28
1901.....	1,351 83	230 00	.....	4,570 75	24	.....	5,871 59	38,415 17
1902.....	1,410 53	157 00	610 00	4,145 84	24	414 97	6,010 85	38,312 72
1903.....	1,377 50	147 00	340 00	4,723 38	22	474 26	5,753 43	38,672 91
1904.....	1,426 68	243 66	397 50	5,211 93	26	504 85	6,202 85	39,244 98
1905.....	1,845 28	105 67	725 00	5,327 13	22	519 25	6,074 66	40,654 15
1906.....	1,054 43	233 00	370 00	5,525 66	22	534 10	5,719 25	41,583 89
1907.....	1,958 37	94 00	362 50	5,772 68	21	1,140 74	5,641 98	42,988 72
1908.....	1,752 67	54 00	284 00	6,005 45	18	29,482 27	4,683 27	16,919 30
1909.....	1,789 75	104 00	125 00	6,148 63	22	613 28	5,361 17	19,112 23
1910.....	2,170 41	76 00	10,610 00	6,245 74	22	15,529 56	6,288 57	16,396 25
1911.....	2,002 67	130 33	270 00	6,326 36	23	3,737 09	7,720 11	13,668 41
1912.....	2,159 47	88 35	3,297 82	6,605 91	25	6,863 31	8,925 13	10,031 52
1913.....	1,910 11	70 96	550 00	6,790 11	20	633 20	8,946 79	9,772 73
1914.....	2,169 00	97 88	753 00	6,949 57	19	2,580 12	6,789 45	9,374 61
1915.....	\$1,901 21	2,175 08	10 63	1,795 00	6,998 70	20	850 60	7,047 75	14,356 88
Totals.....	\$1,901 21	\$39,048 58	\$9,073 84	\$29,220 78	\$136,097 40	.....	\$71,015 55	\$129,968 70	.....

ALBANY POLICE PENSION FUND

YEAR	Amount deducted from salaries	Interest	Indirect tax, fines, fees, licenses, loss of time, etc.	Donations, miscel- laneous	Excise	Num- ber of pen- sioners	Expenses	Paid to pensioners	Balance, December 31st
1899.....	.....	.....	.....	.....	.....	.....	.....	.....	\$3,717 92
1900.....	\$1,913 19	.....	\$116 43	\$55 00	.....	.....	.....	.....	5,802 54
1901.....	2,042 55	\$129 50	.....	366 62	.....	.....	.....	.....	8,341 21
1902.....	1,883 00	458 09	156 91	110 00	.....	4	.....	.....	9,765 65
1903.....	1,889 00	145 50	349 93	445 50	\$2,783 58	4	.....	\$1,182 66	13,068 76
1904.....	2,022 50	195 00	88 45	437 50	2,732 00	5	.....	2,320 40	16,263 32
1905.....	1,870 30	702 00	100 00	1,401 30	2,678 84	8	.....	3,518 73	19,496 73
1906.....	1,877 00	540 00	243 24	505 00	2,583 11	11	.....	4,296 28	20,948 80
1907.....	1,954 00	598 99	109 50	665 00	6,600 01	10	.....	4,799 03	26,081 27
1908.....	2,011 00	910 00	265 16	512 82	8,694 60	12	.....	4,324 82	22,850 03
1909.....	1,993 00	1,209 46	611 65	729 00	6,264 44	14	.....	6,399 72	18,474 53
1910.....	1,975 00	1,654 65	48 93	930 50	6,238 75	13	.....	7,072 48	11,916 55
1911.....	1,948 00	1,473 16	172 26	1,632 50	6,225 37	14	\$500 00	6,751 49	13,602 18
1912.....	2,076 00	1,702 66	394 87	1,798 00	6,227 47	17	500 00	8,030 44	12,102 49
1913.....	2,150 00	1,728 76	134 93	2,011 50	6,475 03	18	8 00	10,399 31	14,195 40
1914.....	2,369 00	1,764 22	109 08	8,427 30	6,492 50	17	5 00	9,798 18	17,554 34
1915.....	2,394 00	1,825 30	223 49	2,255 50	6,098 34	15	5 00	2,134 84	17,393 20
Totals.....	\$36,085 46	\$15,037 49	\$3,123 93	\$16,283 06	\$70,094 36	.....	\$1,018 00	\$80,309 59	.....

ALBANY TEACHERS' RETIREMENT FUND

YEAR	Amount deducted from salaries	Interest	Indirect tax, fines, fees, licenses, loss of time, etc.	Excise	Num-ber of pen-sioners	Expenses	Paid to pensioners	Balance, December 31st
1907.....	\$2,153 45	\$16 71	.....	\$3,960 00	..... 3	..... \$18 25	.....	\$6,130 16
1908.....	2,349 00	181 06	\$1,431 41	5,216 76	..... 9	.....	\$639 00	14,641 14
1909.....	2,537 70	505 26	1,457 82	3,758 66	..... 21	.....	2,176 22	20,734 72
1910.....	2,526 10	764 75	1,277 29	6,238 75	..... 22	..... 2 75	6,075 74	24,462 76
1911.....	2,692 70	898 69	501 23	6,225 38	.....	.....	7,154 65	28,626 11
1912.....	2,860 72	913 97	739 06	6,227 47	..... 25	12,337 92	8,933 31	18,351 10
1913.....	3,144 99	255 00	.....	6,475 03	..... 28	2,134 13	9,200 11	18,909 24
1914.....	3,643 80	1,089 96	1,182 40	6,492 50	..... 33	.....	11,190 55	20,536 73
1915.....	3,660 70	1,238 69	1,443 05	6,098 35	.....	.....	12,479 54	18,260 83
1915.....	1,240 79	1,240 79	1,261 36	.....	.....	2,057 56	.....	.....
Totals.....	\$25,669 16	\$7,104 88	\$9,293 62	\$50,692 90	.....	\$16,550 61	\$57,849 12	.....

BUFFALO FIREMEN'S PENSION FUND

YEAR	Amount deducted from salaries	Interest	Indirect tax, fines, fees, licenses, loss of time, etc.	Donations, miscellaneous	Balance, January 1, 1910	Number of pensioners	Paid to pensioners	Balance, December 31st
1909.....	.....	.....	.....	.....	.....	.....	.....	\$138,642 73
1910.....	.....	\$5,081 16	\$30,739 32	\$50 00	\$138,642 73	108	\$44,782 02	129,731 19
1911.....	.....	4,448 86	29,535 21	.....	.....	116	45,900 52	124,277 04
1912.....	\$6,462 30	3,985 81	29,337 05	.....	.....	127	52,331 36	120,937 51
1913.....	15,668 97	3,117 48	32,850 05	.....	.....	139	52,151 88	115,196 23
1914.....	16,443 09	3,815 17	33,710 97	.....	.....	157	64,637 01	104,382 72
1915.....	16,247 36	.....	{	50 00	.....	.....	.....	.....
1915.....	15,841 58	3,352 70	32,278 76	.....	.....	174	72,663 91	82,491 85
1915.....	.....	.....	*700 00	.....	.....	.....	.....	.....
Totals.....	\$70,663 30	\$23,801 16	\$187,751 36	\$100 00	\$138,642 73	.....	\$338,466 70	.....

* Loss on bond sale.

BUFFALO POLICE PENSION FUND

YEAR	Amount deducted from salaries	Interest	Indirect tax, fines, fees, licenses, loss of time, etc.	Donations, miscellaneous	Balance, January 1, 1910	Number of pensioners	Expenses	Paid to pensioners	Balance, December 31st
1910.....	\$3,948 16	\$4,645 29	\$42,796 39	\$10 00	\$133,645 84	126	\$80 42	\$67,227 89	\$133,645 84
1911.....	16,248 84	4,400 00	42,291 89	100 00	.....	143	95 76	68,698 91	117,737 37
1912.....	17,452 19	3,637 55	38,700 88	.....	.....	143	3,263 63	65,162 24	111,983 43
1913.....	18,946 15	4,065 56	40,157 78	.....	.....	144	3,184 21	63,036 42	103,348 22
1914.....	19,846 84	3,545 12	41,678 04	.....	.....	151	3,668 89	68,723 51	100,297 58
1915.....	20,077 29	3,114 49	40,155 51	.....	.....	169	6,431 86	74,999 39	92,974 68
Totals.....	\$96,519 47	\$23,408 01	\$245,780 49	\$110 00	\$133,645 84	.....	\$16,724 77	\$407,848 36	.....

BUFFALO TEACHERS' RETIREMENT FUND

YEAR	Amount deducted from salaries	Interest	Indirect tax, fines, licenses, loss of time, etc.	Direct tax appropriations by city	Donations, miscellaneous	Balance, January 1, 1910	Number of pensioners	Paid to pensioners	Balance, December 31st
1909.....	\$19,982 31	\$2,810 21	\$331 36	.....	\$75 00	\$78,591 98	73	\$25,011 86	\$78,591 98
1910.....	21,765 74	3,315 74	413 51	\$10,684 00	.....	.....	74	27,044 04	76,799 00
1911.....	24,430 73	3,085 21	268 48	10,000 00	.....	.....	79	28,494 66	85,913 95
1912.....	27,776 50	4,835 32	583 40	20,000 00	.....	.....	85	30,104 62	95,203 71
1913.....	29,492 76	4,642 86	1,658 90	.....	.....	.....	89	32,906 45	118,294 31
1914.....	32,324 88	4,801 92	285 50	10,000 00	.....	.....	97	36,125 85	121,182 37
1915.....									132,468 82
Totals.....	\$155,772 92	\$23,491 26	\$3,541 15	\$50,684 00	\$75 00	\$78,591 98	.....	\$179,687 48	.....

ELMIRA FIREMEN'S PENSION FUND

YEAR	Amount deducted from salaries	Interest	Indirect tax, fines, licenses, loss of time, etc.	State loans	Donations, miscellaneous	Number of pensioners	Investments	Paid to pensioners	Balance, December 31st
Transfer of balance from 1905.....	.....	.....	\$1,835 65	.....	.....	.....	.....	.....	\$1,835 65
1906.....	.....	\$52 50	2,327 36	.....	\$217 55	5	.....	\$38 00	3,495 06
1907.....	.....	355 49	2,648 64	\$15,500 00	1,543 80	5	.....	1,860 00	1,046 49
1908.....	.....	799 57	4,339 16	1,000 00	202 55	6	.....	2,190 00	2,140 27
1909.....	.....	1,564 22	3,384 68	6,000 00	178 15	6	.....	2,190 00	1,930 93
1910.....	.....	1,011 11	3,435 43	1,500 00	343 82	9	.....	2,537 83	5,683 46
1911.....	.....	1,066 57	3,529 48	1,000 00	119 55	11	.....	3,575 10	2,823 96
1912.....	.....	1,287 36	3,480 75	5,000 00	87 81	11	.....	3,577 50	4,215 16
1913.....	.....	1,359 46	3,441 11	5,000 00	416 21	14	.....	4,080 00	3,119 89
1914.....	\$105 50	1,292 52	3,469 88	.....	348 52	13	.....	4,100 00	2,037 42
1915.....	415 35	1,407 25	3,479 54	2,000 00	410 19	14	.....	3,950 00	5,799 75
Totals.....	\$520 85	\$10,196 15	\$36,371 68	\$37,000 00	\$3,868 15	.....	\$33,158 65	\$28,998 45	.....

ELMIRA POLICE PENSION FUND

YEAR	Amount deducted from salaries	Interest	Indirect tax, fines, fees, licenses, loss of time, etc.	Investments due	Benefits, etc.	Num-ber of pen-sioners	Investments	Paid to pensioners	Balance, December 31st
Cash on hand February 5, 1902	\$982 40
1901-1902	\$817 50	\$1,861 14	.....	.....	3	\$2,020 00	\$1,170 00	471 04
1902-1903	540 00	2,203 07	.....	\$40 00	3	2,034 72	1,080 00	139 39
1903-1904	862 50	2,056 24	.....	20 00	3	1,623 13	1,990 00	465 00
1904	955 00	2,081 04	.....	36 00	5	.....	1,482 00	2,055 04
1905	915 00	1,968 11	.....	50 00	5	1,532 08	1,670 49	1,785 67
1906	691 80	2,042 88	\$3,500 00	25 00	6	5,879 71	1,955 40	270 24
1907	975 00	2,152 86	1,000 00	1,492 95	7	3,000 00	2,303 20	587 88
1908	1,215 00	3,100 16	.....	35 00	7	1,055 14	2,174 40	1,708 47
1909	1,531 26	2,076 58	1,000 00	75 00	8	3,117 25	2,485 40	1,788 66
1910	1,360 61	2,410 19	2,000 00	.....	8	.....	2,712 90	3,846 56
1911	1,273 21	2,420 82	.....	35 00	8	1,901 67	2,810 40	2,863 52
1912	1,379 67	2,128 52	.....	148 00	8	.....	2,810 40	3,709 31
1913	1,232 72	2,028 45	5,000 00	1,010 73	10	7,204 21	2,891 40	2,950 65
1914	1,519 37	2,732 34	.....	1,886 61	12	2,108 21	4,167 40	2,717 86
1915	2,266 28	2,447 50	12,000 00	71 21	14	9,054 99	5,792 40	5,094 33
Totals	\$908 42	\$17,534 92	\$33,209 90	\$24,500 00	\$4,925 50	.....	\$40,471 11	\$36,495 70	.....

ELMIRA TEACHERS' RETIREMENT FUND

YEAR	Amount de- ducted from salaries	Interest	Direct tax appro- priations by city	Donations, miscel- laneous	Num- ber of pen- sioners	Investments	Paid to pensioners	Balance, December 31st
1906.	.....	.....	.....	\$200 00	.....	.....	\$161 95	\$38 05
1907.	\$222 47	\$2 93	.....	.....	.....	.....	.....	263 45
1908.	927 04	111 79	\$4,000 00	191 00	4	.....	629 70	753 58
1909.	956 87	346 31	2,000 00	595 80	7	.....	1,168 72	1,432 51
1910.	1,031 89	295 84	2,000 00	93 80	8	.....	2,143 47	2,710 57
1911.	974 37	330 74	833 34	94 00	9	.....	2,451 23	2,491 79
1912.	850 51	311 89	.....	87 50	10	.....	2,750 61	2,991 08
1913.	929 56	204 00	2,000 00	345 41	14	.....	3,710 49	759 56
1914.	87 43	95 15	.....	90 46	.....	*688 76	343 38	46
1915.	.....	.....	.....	.....	.....	†46	.....	.....
Totals.....	\$5,980 14	\$1,690 65	\$10,833 34	\$1,697 97	.....	\$6,850 55	\$13,359 55	.....

* Transferred to State Treasurer, Teachers' Retirement Fund.

† Transferred to School Fund to balance account.

KINGSTON POLICE PENSION FUND

YEAR	Amount deducted from salaries	Interest	Indirect tax, fines, fees, licenses, loss of time, etc.	Number of pensioners	Expenses	Paid to pensioners	Balance, December 31st
1912.....	\$368 35	\$164 80	\$2,044 58	1	.....	\$420 00	.....
1913.....	391 04	268 17	2,451 94	4	\$43 00	1,825 00	.....
1914.....	485 02	284 09	2,757 56	5	37 50	3,085 00	.....
1915.....	497 53	326 74	2,531 97	6	20 00	2,870 00	\$9,700 51
Totals.....	\$1,741 94	\$1,043 80	\$9,786 05	.....	\$100 50	\$8,200 00	.....

MOUNT VERNON FIREMEN'S PENSION FUND

YEAR	Amount deducted from salaries	Interest	Indirect tax, fines, fees, licenses, loss of time, etc.	Direct tax appropriations by city	Donations, miscellaneous	Expenses	Balance, December 31st
1914.....	\$126 60	.....\$61 37	\$10 66	.....\$1,479 28	.....\$36 75	.....\$1,020 63	\$137 26
1915.....	510 25		73 69				1,277 97
Totals.....	\$636 85	\$61 37	\$84 35	\$1,479 28	\$36 75	\$1,020 63	.....

* For purchase of \$1,000 city of Mount Vernon 4½ per cent. bonds.

CITY OF MOUNT VERNON TEACHERS' RETIREMENT FUND

YEAR	Amount deducted from salaries	Interest	Donations, miscel- laneous	Excise	Num- ber of pen- sioners	Expenses	Paid to pensioners	Balance, April 30, 1916
1909.....	\$1,894 34	\$3 11	.....	.....	.....	.....	.....	.....
1910.....	4,727 94	174 62	.....	\$1,290 49	.....	.....	\$276 00	.....
1911.....	3,193 26	331 66	.....	1,399 09	2	.....	920 00	.....
1912.....	2,514 03	209 91	\$10 00	1,409 00	3	.....	1,160 00	.....
1913.....	4,196 87	668 01	10 00	1,502 41	4	.....	2,136 00	.....
1914.....	4,903 15	432 09	.....	1,491 50	7	\$99 02	3,060 70	.....
1915.....	4,157 44	1,027 27	.....	1,480 97	8	39 38	4,113 00	.....
1916.....	1,935 88	337 50	.....	.....	9	50 40	1,849 40	\$25,596 64
Totals.....	\$27,522 91	\$3,184 17	\$20 00	\$8,573 46	.....	\$188 80	\$13,515 10	.....

NEW ROCHELLE FIREMEN'S PENSION FUND

YEAR	Amount deducted from salaries	Interest	Indirect tax, fines, licenses, loss of time, etc.	Direct tax appropria- tions by city	Donations, miscel- laneous	Expenses	Paid to pensioners	Balance, December 31st
1912.....	.....	.....	.....	.....	\$656 00	.....	.....	\$656 00
1913.....	\$249 86	\$50 93	\$1,082 23	\$400 00	1,131 00	.....	.....	2,914 02
1914.....	525 96	185 93	1,392 56	.....	638 00	.....	.....	2,742 45
1915.....	489 95	314 77	1,370 23	.....	643 58	\$5 00	\$427 50	2,386 03
Totals.....	\$1,265 77	\$551 63	\$3,845 02	\$400 00	\$3,068 58	\$5 00	\$427 50	.....

NEW ROCHELLE POLICE PENSION FUND

YEAR	Amount deducted from salaries	Interest	Indirect tax, fines, fees, licenses, loss of time, etc.	Donations, miscellaneous	Expenses	Balance, December 31st
1905.						\$3,541 63
1906.	\$1,194 13	\$64 79	\$2,255 65	\$52 00	\$24 94	6,558 37
1907.	1,005 68	90 53	1,818 59	111 94	10 00	8,332 69
1908.	816 65	183 29	697 38	93 00	26 00	12,272 50
1909.	974 09	448 74	2,427 98	125 00	26 00	18,174 28
1910.	732 09	750 97	4,377 22	74 50	33 00	21,597 57
1911.	682 62	867 35	1,760 32	146 00	33 00	26,291 60
1912.	1,009 72	1,277 13	2,261 68	178 50	33 00	30,690 84
1913.	987 40	1,126 17	2,145 67	150 00	10 00	35,761 93
1914.	1,377 00	1,609 38	1,968 28	126 43	10 00	40,716 20
1915.	1,246 45	1,495 28	2,045 64	171 90	5 00	46,486 05
1915.	1,294 59	2,167 64	1,954 27	365 50	12 15	
Totals.....	\$11,320 42	\$10,081 47	\$23,212 68	\$1,594 77	\$223 09	.....

NEW YORK CITY FIREMEN'S PENSION FUND

YEAR	Indirect city contributions	Direct city contributions	Donations, bequests, etc.	Interest	Total receipts	Pension payments	Administrative expenses, premium on bonds, etc.	Total disbursements	Balance December 31st
1871.....	\$34,882 21	.....	\$100 00	\$275 55	\$35,257 76	.....	\$6,856 42	\$6,856 42	\$28,401 34
1872.....	39,470 28	.....	1,055 00	1,999 86	42,524 14	.....	13,737 40	13,737 40	57,189 08
1873.....	45,377 10	.....	5 00	4,258 91	49,641 01	\$1,819 50	1,223 09	3,042 59	103,787 50
1874.....	50,569 85	.....	374 00	9,298 22	60,242 07	2,625 00	1,569 70	4,194 70	159,834 87
1875.....	49,278 63	.....	.....	10,410 44	59,689 07	2,736 68	1,292 96	4,029 64	215,494 30
1876.....	43,607 63	.....	100 00	11,795 22	55,502 85	3,344 53	1,745 23	5,089 76	265,907 39
1877.....	45,788 06	.....	.....	17,210 91	62,998 97	4,220 09	2,206 54	6,426 63	322,479 73
1878.....	49,316 75	.....	100 00	15,493 90	64,910 65	14,069 07	2,014 49	16,083 56	371,306 82
1879.....	49,860 13	.....	.....	18,680 49	68,540 62	16,203 14	1,075 23	17,278 37	422,569 07
1880.....	32,556 24	.....	.....	22,140 20	54,696 44	27,174 13	18 50	27,192 63	450,072 88
1881.....	34,022 30	.....	.....	22,885 58	56,907 88	37,458 33	20 00	37,478 23	469,502 53
1882.....	34,312 67	.....	100 00	23,468 10	57,880 77	48,183 82	38 50	48,222 32	479,160 98
1883.....	36,948 08	.....	.....	20,347 85	55,295 93	55,176 61	19 25	55,195 86	481,261 05
1884.....	39,340 98	.....	100 00	24,764 43	64,205 41	77,835 70	26 85	77,862 55	467,603 91
1885.....	62,343 45	.....	.....	20,567 30	83,168 75	90,505 00	.....	90,505 00	460,267 66
1886.....	111,319 70	.....	580 00	20,712 94	132,612 64	103,302 46	.....	103,302 46	489,577 84
1887.....	145,935 80	.....	2,115 00	21,711 99	169,762 79	109,151 46	2,773 56	111,925 02	547,415 61
1888.....	131,645 07	.....	551 00	23,695 21	155,891 28	114,939 29	.....	114,939 29	588,367 60
1889.....	134,529 42	.....	250 00	24,290 64	159,070 06	121,091 21	.....	121,091 21	626,346 45
1890.....	132,690 65	.....	5,000 00	25,073 21	162,763 76	131,042 65	.....	131,042 65	658,067 56
1891.....	130,656 79	.....	10 00	26,286 86	156,953 65	138,314 51	401 25	138,715 76	676,305 45
1892.....	133,273 04	.....	525 00	26,966 20	160,764 24	145,776 67	450 00	146,226 67	690,843 02
1893.....	120,550 54	.....	750 00	27,111 55	148,412 09	157,786 63	6 96	157,793 59	681,461 52
1894.....	148,281 45	.....	260 00	27,121 08	175,662 53	170,654 27	32 00	170,686 27	686,437 78
1895.....	134,696 84	.....	764 00	25,780 43	161,241 27	195,780 08	1,414 00	197,194 08	650,484 97
1896.....	187,574 71	.....	1,073 00	23,443 39	212,091 10	213,758 62	10,079 42	223,838 04	638,738 03
1897.....	574,053 67	.....	1,859 69	25,232 00	601,145 36	232,745 80	18,058 11	250,803 91	989,079 48
1898.....	523,838 44	.....	650 00	40,239 73	564,728 17	308,410 13	9,144 05	317,554 18	1,236,253 47
1899.....	376,605 85	.....	2,829 06	45,125 99	424,560 90	333,043 13	5,371 86	338,414 99	1,322,399 38
1900.....	313,215 52	.....	975 00	44,797 04	358,987 56	372,086 69	563 21	372,649 90	1,308,737 04
1901.....	328,365 17	.....	1,717 00	43,030 94	373,113 11	420,606 77	570 38	421,177 15	1,260,673 00
1902.....	343,836 79	.....	1,900 50	41,775 48	387,512 77	469,227 18	906 13	470,133 31	1,178,052 46
1903.....	205,242 35	.....	660 00	39,054 82	244,957 17	515,055 91	1,346 99	516,402 90	906,606 73
1904.....	451,008 52	.....	4,700 00	29,870 32	485,578 84	557,561 69	512 45	558,074 14	834,111 43
1905.....	570,038 80	.....	1,844 00	28,930 49	600,813 29	581,547 47	210 00	581,757 47	853,167 25
1906.....	574,323 64	.....	2,798 40	28,931 65	606,053 69	605,478 31	630 00	606,108 31	853,112 63
1907.....	605,516 70	.....	24,648 00	29,006 14	659,170 84	649,031 09	217 50	649,248 59	863,034 88
1908.....	641,129 33	.....	22,172 50	28,849 84	672,151 67	683,938 90	123 53	684,062 43	851,124 12

1909.....	699,478 45	.....	1,635 00	28,265 79	729,379 24	728,822 40	337 36	729,159 76	851,343 60
1910.....	726,644 52	.....	35,925 20	28,274 14	790,843 86	791,798 14	419 94	792,218 08	849,969 38
1911.....	846,440 15	.....	8,577 34	26,772 03	881,789 52	879,975 59	499 69	880,475 28	851,283 62
1912.....	832,516 32	.....	519 50	26,782 00	986,915 42	985,702 28	342 50	986,044 78	852,154 26
1913.....	811,445 80	.....	372 00	26,917 91	988,477 41	985,727 67	102 50	985,830 17	854,801 50
1914.....	821,266 93	.....	704 90	26,034 87	1,055,381 64	1,058,424 21	137 75	1,058,561 96	851,621 18
1915.....	809,423 27	.....	1,328 00	28,206 58	1,088,568 83	1,091,383 55	203 99	1,091,387 54	848,602 47
Totals.....	\$13,213,218 49	\$733,825 22	\$109,886 09	\$1,111,888 22	\$15,168,818 02	\$14,233,516 26	\$86,609 29	\$14,320,215 55	.....

Balance December 31, 1915, \$848,602.47.

NEW YORK CITY POLICE PENSION FUND

YEAR	Employees' contributions	Indirect city contributions	Direct city contributions	Donations, rewards, etc.	Interest	Total receipts	Pension payments	Administrative expenses	Total disbursements	Balance, December 31st
1857	\$423 10	.....	\$423 10	.....	.....	.....	\$423 10
1858	\$1,251 44	.....	882 50	\$66 06	2,200 00	\$30 00	.....	\$30 00	2,593 10
1859	1,234 73	.....	2,168 24	243 40	3,646 37	240 00	.....	240 00	5,997 47
1860	4,475 68	.....	223 40	322 00	5,021 08	809 31	.....	809 31	10,211 24
1861	9,378 93	.....	40 50	630 72	10,050 15	1,425 75	\$49 28	1,475 03	18,786 36
1862	8,424 64	.....	261 00	1,379 95	10,065 59	2,133 32	.....	2,133 32	26,718 63
1863	5,896 35	.....	1,000 00	2,306 70	9,203 05	2,398 58	.....	2,398 58	33,523 10
1864	11,467 40	.....	5,445 03	2,889 19	19,801 62	3,877 49	29 10	3,906 59	49,418 13
1865	15,714 31	.....	7,173 53	3,591 35	26,479 19	6,680 72	.....	6,680 72	69,216 60
1866	20,976 44	.....	18,728 36	4,760 50	44,465 30	7,257 50	.....	7,257 50	106,424 40
1867	19,884 07	.....	5,661 76	5,910 80	31,456 63	7,870 54	94 50	7,965 04	129,915 99
1868	20,788 97	.....	2,590 22	8,720 92	32,100 11	12,987 13	689 00	13,676 13	148,339 97
1869	24,199 36	.....	1,972 36	9,953 06	36,124 78	18,906 64	577 00	19,483 64	164,981 11
1870	63,290 84	.....	354 85	9,877 53	73,523 22	26,223 83	229 12	26,452 95	212,051 38
1871	47,909 11	.....	249 30	10,315 15	58,473 56	45,664 36	10 85	45,675 21	224,849 73
1872	55,638 60	.....	1,071 69	11,920 35	68,630 64	56,329 03	625 00	56,954 03	236,526 34
1873	49,920 40	.....	338 56	12,854 84	56,113 80	61,422 72	11 66	61,434 38	231,205 76
1874	65,256 49	.....	1,363 38	14,157 05	80,776 92	72,359 55	581 75	72,941 30	239,041 38
1875	50,134 72	.....	2,293 25	12,948 03	65,376 00	61,681 03	533 05	62,214 08	242,203 30
1876	46,297 81	.....	150 60	14,460 75	60,909 16	44,346 73	250 00	44,596 73	258,515 73
1877	49,696 25	.....	842 98	14,400 32	64,939 59	76,747 90	512 00	77,259 90	246,195 39
1878	76,865 76	.....	676 71	14,172 82	91,715 29	67,401 78	172 76	67,574 54	270,336 13
1879	97,815 40	.....	232 74	16,245 41	114,293 55	80,230 28	40 00	80,270 28	304,359 40
1880	95,842 64	.....	588 40	17,438 52	113,869 56	97,822 63	93 50	97,816 13	320,312 83
1881	99,292 81	.....	464 46	17,939 63	117,696 90	105,183 65	124 50	105,308 15	332,701 58
1882	19,888 42	.....	26,523 38	17,900 55	64,312 35	115,825 73	102 50	115,928 23	281,085 70
1883	4,344 55	.....	8,455 23	13,610 82	26,410 60	142,732 67	387 82	143,120 49	164,375 81
1884	161,950 08	.....	11,722 51	9,872 90	183,545 49	186,213 42	768 00	186,981 42	160,939 88
1885	208,074 14	.....	12,329 76	8,962 52	229,366 42	248,023 73	91 10	248,114 83	142,191 47
1886	259,787 49	.....	3,632 56	6,363 55	269,783 60	304,298 84	119 25	304,418 09	107,556 98
1887	374,757 92	.....	2,710 37	7,602 94	385,071 23	367,572 35	795 60	368,367 95	124,260 26
1888	289,672 75	.....	1,281 38	3,875 41	294,829 54	413,889 40	87 25	413,976 65	5,113 15
1889	414,399 53	.....	1,056 84	1,696 04	417,152 41	424,500 29	130 55	424,630 84	-2,365 28
1890	508,711 17	.....	6,821 79	703 83	516,236 79	451,228 90	120 46	451,349 36	62,522 15
1891	413,905 48	.....	1,571 97	1,333 43	416,810 88	480,435 34	115 00	480,550 34	-1,217 31
1892	507,684 37	.....	12,526 07	2,532 38	522,742 82	509,182 15	211 00	509,393 15	12,132 36
1893	541,399 29	.....	1,866 26	2,844 51	608,008 67	563,372 42	97 50	563,469 92	56,671 11
1894	463,924 36	.....	1,091 57	2,976 01	562,112 70	594,818 08	66 00	594,884 08	23,899 73
1895	509,083 07	.....	6,059 88	1,451 68	618,661 14	636,499 68	.....	636,499 68	6,061 19
1896	917,913 36	.....	1,151 52	6,148 59	1,034,058 78	671,151 03	253 00	671,404 03	368,715 94

1897.....	116,159 12	578,948 20	.....	2,267 66	12,377 62	709,752 60	684,320 90	.....	684,320 90	394,147 64
1898.....	191,242 69	702,600 56	.....	2,064 86	12,583 02	908,491 13	892,789 08	.....	892,789 08	409,849 69
1899.....	220,624 79	624,817 36	.....	7,492 27	15,062 14	867,996 56	879,818 38	.....	879,833 38	398,012 87
1900.....	188,039 41	761,703 07	.....	3,003 85	14,727 08	967,473 41	886,932 67	.....	886,947 87	478,538 41
1901.....	206,535 59	603,614 32	.....	1,429 07	15,099 25	826,678 23	906,635 20	.....	906,035 20	399,181 44
1902.....	210,441 62	714,161 46	.....	1,722 85	13,879 64	940,205 57	950,664 06	.....	951,111 31	388,275 70
1903.....	215,370 67	680,608 07	.....	2,491 10	12,082 49	910,552 33	1,072,884 59	.....	1,073,150 79	225,677 24
1904.....	218,771 55	654,930 29	.....	861 51	10,132 76	1,081,696 11	1,157,484 88	.....	1,158,219 93	149,153 42
1905.....	201,613 59	695,904 13	.....	592 84	6,750 90	1,098,807 72	1,296,779 87	.....	1,299,275 97	-51,314 83
1906.....	251,083 07	802,144 24	.....	1,855 03	2,474 52	1,457,556 86	1,342,053 55	.....	1,342,522 05	63,719 98
1907.....	242,321 23	838,037 83	.....	1,121 68	3,637 45	1,485,118 19	1,497,232 37	.....	1,498,311 37	50,526 80
1908.....	253,134 30	998,561 69	.....	1,518 50	2,659 14	1,655,873 63	1,567,584 26	.....	1,568,894 26	137,506 17
1909.....	241,324 62	896,965 18	.....	6,799 18	3,409 30	1,548,498 28	1,633,420 53	.....	1,634,587 53	51,416 92
1910.....	295,583 26	767,057 24	.....	1,494 09	4,818 98	1,668,953 57	1,721,819 84	.....	1,723,614 61	-3,244 12
1911.....	277,602 73	740,430 80	.....	810 23	5,034 58	1,873,878 34	1,850,698 12	.....	1,852,647 27	17,986 95
1912.....	285,077 41	673,931 73	.....	356 00	2,799 43	2,097,352 79	2,087,644 28	.....	2,089,614 03	25,725 71
1913.....	288,041 35	681,967 69	.....	391 59	5,301 90	2,296,240 87	2,313,130 88	.....	2,314,958 88	7,007 70
1914.....	315,253 05	679,616 26	.....	869 11	6,275 11	2,452,013 53	2,456,805 13	.....	2,458,289 13	732 10
1915.....	314,655 68	671,096 11	.....	925 64	9,954 03	2,457,431 46	2,451,511 58	.....	2,452,073 98	6,089 58
Totals.....	\$4,899,806 92	\$20,297,245 36	\$8,807,472 82	\$192,065 07	\$454,439 55	\$34,651,029 72	\$34,619,384 67	\$25,555 47	\$34,644,940 14	.....

Balance December 31, 1915, \$6,089.58

NEW YORK CITY TEACHERS' RETIREMENT FUND

YEAR	Employees' contributions	Indirect city contributions	Donations, bequests, etc.	Interest	Total receipts	Pension payments	Administrative expenses	Total disbursements	Balance December 31st
1894.....	.....	\$25,060 33	.....	.....	\$25,060 33	.....	.....	.....	\$25,060 33
1895.....	.....	62,897 08	.....	.....	62,897 08	.....	.....	.....	75,324 07
1896.....	.....	50,504 04	.....	.....	50,504 04	.....	.....	.....	82,233 04
1897.....	\$41,283 99	63,382 58	.....	\$2,961 81	107,628 38	71,539 49	.....	.....	119,321 93
1898.....	23,858 34	59,213 83	.....	728 20	83,800 37	102,157 04	.....	.....	100,965 26
1899.....	30,479 86	346,873 97	.....	4,225 28	381,579 11	124,296 18	.....	.....	358,248 19
1900.....	43,079 45	354,186 38	.....	10,772 76	408,038 59	214,563 57	.....	.....	551,723 21
1901.....	19,741 98	451,652 81	\$15 00	13,698 70	485,108 49	263,805 28	.....	.....	773,026 42
1902.....	418 14	408,769 74	.....	16,579 30	425,767 18	343,017 13	.....	.....	855,776 47
1903.....	.....	426,453 45	300 00	41,306 77	468,060 22	420,026 99	.....	.....	903,809 70
1904.....	.....	475,027 65	.....	40,975 63	516,003 28	477,418 74	.....	.....	942,394 24
1905.....	92,638 93	468,700 92	.....	35,708 15	597,048 00	526,502 36	.....	.....	1,012,939 88
1906.....	169,054 42	497,251 59	.....	39,766 84	706,072 85	616,984 54	.....	.....	1,102,028 19
1907.....	178,214 73	562,597 02	.....	43,155 13	784,354 89	689,390 64	.....	.....	1,196,992 44
1908.....	189,410 96	522,228 47	388 01	48,536 62	760,176 05	724,129 78	.....	.....	1,233,038 71
1909.....	198,482 87	647,700 81	.....	52,025 16	898,208 84	777,800 85	\$141 00	.....	1,353,305 70
1910.....	207,630 93	527,939 13	441 87	50,328 61	786,340 54	833,863 59	619 90	.....	1,305,162 75
1911.....	215,158 45	547,267 33	.....	41,308 67	803,734 45	880,389 83	682 15	.....	1,227,825 22
1912.....	257,729 97	542,233 66	.....	49,234 85	849,198 48	983,554 99	417 20	.....	1,093,051 51
1913.....	270,184 44	724,336 23	.....	36,902 17	1,031,422 84	1,108,874 30	1,929 00	.....	1,013,671 05
1914.....	285,257 52	746,003 92	.....	45,881 20	1,077,142 64	1,183,397 08	811 04	.....	906,605 57
1915.....	297,186 06	660,184 37	12 00	32,351 79	989,734 22	1,163,800 40	300 00	.....	732,239 39
Totals.....	\$2,519,811 04	\$9,170,465 31	\$1,156 88	\$606,447 64	\$12,397,880 87	\$11,560,741 19	\$4,900 29	\$11,565,641 48	.....

COLLEGE OF THE CITY OF NEW YORK RETIREMENT FUND

YEAR	Indirect city contributions	Interest	Total receipts	Pension payments	Total disbursements	Balance December 31st
1902	\$53,245 83	.....	\$53,245 83	\$718 74	\$718 74	\$52,527 09
1903	.....	\$1,245 89	1,245 89	13,166 52	13,166 52	40,606 46
1904	.....	1,153 57	1,153 57	17,249 80	17,249 80	24,510 23
1905	.....	555 09	555 09	16,330 45	16,330 45	8,734 87
1906	25,000 00	442 00	25,442 00	13,540 18	13,540 18	20,636 69
1907	.....	480 37	480 37	11,687 39	11,687 39	9,429 67
1908	25,000 00	344 28	25,344 28	12,812 37	12,812 37	21,961 53
1909	.....	566 81	566 81	9,466 54	9,466 54	13,061 80
1910	.....	280 79	280 79	10,449 84	10,449 84	2,892 75
1911	10,000 00	178 46	10,178 46	4,741 25	4,741 25	8,329 96
1912	.....	123 13	123 13	5,736 36	5,736 36	2,716 73
1913	10,000 00	100 45	10,100 45	5,671 71	5,671 71	7,145 47
1914	.....	127 14	127 14	4,325 00	4,325 00	2,947 61
1915	10,000 00	63 41	10,063 41	9,974 98	9,974 98	3,036 04
Totals.....	\$133,245 83	\$5,661 34	\$138,907 17	\$135,871 13	\$135,871 13	.....

NEW YORK CITY HEALTH DEPARTMENT PENSION FUND

YEAR	Employees' contributions	Indirect city contribution	Interest	Total receipts	Pension payments	Administrative expenses	Total disbursements	Balance December 31st
1894.....	.....	\$3,884 75	\$31 86	\$3,916 61	.....	.....	.....	\$3,916 61
1895.....	.....	15,694 32	377 86	16,072 18	\$150 00	\$68 85	\$218 85	19,769 94
1896.....	.....	22,257 00	1,019 30	23,276 30	1,095 00	.....	1,095 00	41,951 24
1897.....	.....	11,796 00	1,400 19	13,196 19	2,460 00	.....	2,460 00	52,687 43
1898.....	.....	12,701 84	1,692 54	14,394 38	4,629 90	.....	4,629 90	62,451 91
1899.....	.....	11,375 90	1,938 42	13,314 32	7,115 81	.....	7,115 81	68,650 42
1900.....	.....	20,584 49	2,183 67	22,768 16	7,701 29	.....	7,701 29	83,717 29
1901.....	.....	20,590 15	2,604 60	23,194 75	10,539 95	35 93	10,575 88	96,336 16
1902.....	.....	25,776 80	3,485 19	29,261 99	12,089 34	49 00	12,138 34	113,459 81
1903.....	.....	29,681 29	4,280 97	33,962 26	13,173 29	.....	13,173 29	134,248 78
1904.....	.....	31,656 80	5,633 29	37,290 09	16,590 00	.....	16,590 00	154,948 87
1905.....	.....	43,050 29	6,922 47	49,972 76	18,115 06	.....	18,115 06	186,806 57
1906.....	.....	49,071 01	8,151 39	57,222 40	21,205 24	.....	21,205 24	222,823 73
1907.....	\$4,222 57	29,234 97	8,561 13	42,018 67	25,271 78	.....	25,271 78	239,570 62
1908.....	12,734 98	15,018 75	9,633 60	37,387 33	29,698 14	.....	29,698 14	247,259 81
1909.....	15,833 97	19,046 33	9,360 02	44,240 32	35,804 76	.....	35,804 76	255,695 27
1910.....	14,936 54	15,405 91	8,950 95	39,293 40	38,870 61	.....	38,870 61	256,118 16
1911.....	14,273 40	32,950 70	6,223 06	53,447 16	40,160 81	7,805 00	47,965 81	261,599 51
1912.....	13,434 13	40,906 25	11,196 01	65,536 39	45,471 73	505 00	45,976 73	281,159 17
1913.....	14,440 09	66,142 10	12,422 56	93,004 75	54,030 74	418 75	54,449 49	319,714 43
1914.....	13,393 19	66,599 00	14,092 90	94,085 09	78,776 65	711 25	79,487 90	334,311 62
1915.....	13,391 51	55,712 12	14,296 42	83,400 50	87,406 96	5 00	87,411 96	330,299 71
Totals.....	\$116,660 38	\$639,136 77	\$134,458 40	\$890,255 55	\$550,357 06	\$9,598 78	\$559,955 84	.....

NEW YORK CITY DEPARTMENT OF STREET CLEANING RELIEF AND PENSION FUND

YEAR	Employees' contributions	Indirect city contributions	Donations, bequests, etc.	Interest	Total receipts	Pension payments	Administrative expenses	Total disbursements
1911.....	\$30,426 05	\$32,228 31	.....	\$105 04	\$62,819 40	\$299 77	\$187 50	\$487 27
1912.....	131,006 03	214,124 99	\$5,000 00	2,997 92	353,128 94	15,582 21	2,279 41	17,861 62
1913.....	132,548 39	194,585 57	.....	14,614 82	341,748 78	114,096 38	1,811 87	115,908 25
1914.....	134,734 06	388,363 85	4 00	26,131 72	549,233 63	163,053 71	3,319 73	166,373 44
1915.....	130,112 47	314,306 44	1 75	42,959 74	487,380 40	234,303 27	976 95	235,280 22
Totals.....	\$578,827 00	\$1,143,669 16	\$5,005 75	\$86,809 24	\$1,794,311 15	\$527,335 34	\$8,575 46	\$535,910 80

Balance, December 31, 1915, \$1,258,400.35.

NEW YORK CITY EMPLOYEES' (GRADY) RETIREMENT FUND

YEAR	Excise	Total receipts	Pension payments	Total disbursements
1906.....	\$1,500 00	\$1,500 00	\$1,500 00	\$1,500 00
1907.....	1,500 00	1,500 00	1,500 00	1,500 00
1908.....	1,575 00	1,575 00	1,575 00	1,575 00
1909.....	2,225 44	2,225 44	2,225 44	2,225 44
1910.....	3,208 36	3,208 36	3,208 36	3,208 36
1911.....	8,253 64	8,253 64	8,253 64	8,253 64
1912.....	25,419 95	25,419 95	25,419 96	25,419 95
1913.....	30,957 13	30,957 13	30,957 13	30,957 13
1914.....	96,663 26	96,663 26	96,663 26	96,663 26
1915.....	190,066 93	109,066 93	190,066 93	190,066 93
Totals.....	\$361,367 71	\$361,367 71	\$361,367 71	\$361,367 71

SUPREME COURT, FIRST DEPARTMENT, RETIREMENT FUND

YEAR	Employees' contributions	Indirect city contributions	Direct city contributions	Interest	Total receipts	Pension payments	Total disbursements	Balance, December 31st
1911.....	.....	.....	\$499 98	.....	\$499 98	\$499 98	\$499 98	.....
1912.....	.....	\$2,053 03	2,000 00	.....	4,053 03	4,053 03	4,053 03	.....
1913.....	\$3,211 95	1,808 32	4,884 12	\$27 44	9,931 83	6,692 44	6,692 44	\$3,239 39
1914.....	6,086 56	4,545 38	6,277 42	51 36	16,690 72	10,822 80	10,822 80	9,377 31
1915.....	6,918 93	18,355 37	.....	.....	25,274 30	18,355 37	18,355 37	16,296 24
Totals.....	\$16,217 44	\$26,762 10	\$13,661 32	\$78 80	\$56,719 86	\$40,423 62	\$40,423 62	.....

SUPREME COURT, SECOND DEPARTMENT, RETIREMENT FUND

YEAR	Direct city contribution	Total receipts	Pension payments	Total disbursements
1914.....	\$900 00	\$900 00	\$900 00	\$900 00
1915.....	900 00	900 00	900 00	900 00
Totals.....	\$1,800 00	\$1,800 00	\$1,800 00	\$1,800 00

NIAGARA FALLS FIREMEN'S PENSION FUND

YEAR	Amount deducted from salaries	Interest	Indirect tax, fines, fees, licenses, loss of time, etc.	Direct tax appropriations by city	Donations, miscellaneous	Number of pensioners	Expenses	Paid to pensioners	Balance, December 31st
1906	.....	.....	\$1,545 48	.....	.....	.....	.....	.....	\$1,545 48
1907	.....	\$34 92	142 00	.....	\$45 50	.....	.....	\$715 00	1,052 90
1908	.....	34 54	138 00	.....	198 00	2	.....	690 00	733 44
1909	.....	13 63	23 00	.....	141 00	2	.....	690 00	221 07
1910	.....	2 27	148 00	.....	255 00	2	.....	690 00	536 34
1911*	.....	17 30	232 00	\$600 00	421 21	3	.....	935 97	260 88
1912	.....	10 43	70 00	.....	100 00	3	.....	990 00	451 31
1913	.....	7 23	127 00	1,000 00	401 00	4	\$22 50	1,290 00	346 74
1914	\$172 70	23 19	1,100 00	500 00	100 00	4	.....	1,350 00	659 21
1915	539 28	41 31	1,423 34	.....	.....	4	.....	1,350 00	1,425 26
1915	551 40	.....	.....	.....	.....	.....	.....	.....	.....
Totals	\$1,263 38	\$184 82	\$4,948 82	\$2,100 00	\$1,661 71	.....	\$22 50	\$8,700 97	.....

* One of figures in 1911 receipts is \$10 too great — to check out on balance.

NIAGARA FALLS POLICE PENSION FUND

YEAR	Amount deducted from salaries	Interest	Indirect tax, fines, fees, licenses, loss of time, etc.	Donations, miscellaneous	Number of pensioners	Expenses	Paid to pensioners	Balance, December 31st
1906.....	.....	.....	\$1,345 34	.....	.....	.....	.....	\$1,345 34
1907.....	.....	\$73 14	1,628 97	\$30 00	.....	\$6 00	.....	3,071 45
1908.....	.....	151 55	1,508 00	220 34	1	6 00	\$150 00	4,795 34
1909.....	.....	180 96	1,620 00	148 14	1	.....	360 00	6,384 44
1910.....	.....	235 70	1,456 00	110 00	1	.....	360 00	7,814 14
1911.....	.....	290 14	1,553 00	55 00	1	12 00	360 00	9,332 44
1912.....	.....	342 38	1,710 00	36 00	2	19 84	585 00	10,813 32
1913.....	\$143 25	384 26	1,891 00	168 50	3	22 50	1,250 00	12,150 33
1914.....	448 46	521 14	2,058 00	1,580 78	3	.....	1,200 00	15,519 21
1915.....	479 97	604 53	2,397 00	674 53	3	39 50	1,200 00	18,452 74
Totals.....	\$1,071 63	\$2,783 80	\$17,167 31	\$3,023 29	.....	\$128 34	\$5,465 00	.....

OSWEGO FIRE AND POLICE PENSION FUNDS

YEAR	Amount deducted from salaries	Interest	Indirect tax, fines, fees, licenses, loss of time, etc.	Donations, miscellaneous	Number of pensioners	Expenses	Paid to pensioners	Balance, December 31st
1904	\$160 00	.....	\$2,700 20	.....	.....	.....	.....	\$2,860 20
1905	190 00	\$85 97	2,851 79	.....	.....	.....	.....	5,987 96
1906	179 00	353 57	2,302 03	.....	1	.....	\$160 00	8,662 56
1907	188 00	149 09	2,397 51	\$10 00	3	\$5 35	854 98	10,546 83
1908	176 00	529 76	3,096 40	25 00	2	.....	579 96	13,794 03
1909	211 00	572 11	2,487 28	.....	3	.....	840 63	16,223 79
1910	204 00	512 86	2,483 08	.....	2	.....	579 96	18,843 77
1911	189 00	492 20	2,392 40	.....	3	.....	1,088 29	20,829 08
1912	198 00	753 55	2,517 49	.....	3	.....	856 59	23,441 53
1913	204 00	831 05	2,664 42	.....	3	.....	778 27	26,362 73
1914	203 00	924 16	2,584 56	10 00	3	.....	809 96	29,274 49
1915	366 00	1,039 66	2,913 27	161 50	7	.....	1,262 14	32,492 78
Totals	\$2,468 00	\$6,243 98	\$31,390 43	\$206 50	.....	\$5 35	\$7,810 78	.....

NORTH TONAWANDA POLICE PENSION FUND

YEAR	Indirect tax, fines, fees, licenses, loss of time, etc.	Direct tax appropriations by city	Number of pen- sioners	Paid to pensioners	Balance December 31st
1909.....	\$539 84	.....	.....	.....	\$539 84
1910.....	1,352 30	\$500 00	.....	.....	1,892 14
1911.....	1,184 34	500 00	.....	.....	3,076 48
1912.....	1,154 75	500 00	1	\$412 50	3,818 73
1913.....	1,360 87	500 00	1	450 00	4,729 60
1914.....	1,237 63	500 00	1	450 00	5,517 17
1915.....	605 27	.....	2	737 50	5,384 94
Totals.....	\$7,435 00	\$2,500 00	.....	\$2,050 00	.....

PORT CHESTER POLICE PENSION FUND

YEAR	Amount de- ducted from salaries	Interest	Direct tax appropriation by city	Donations, miscellaneous	Balance, December 31st
1912-1913.....	\$336 18	.....	.....	\$46 00	\$382 18
1913-1914.....	392 90	\$19 71	\$163 25	16 89	974 93
1914-1915.....	378 00	41 74	68 50	.....	1,463 17
1915-1916.....	388 91	86 63	390 93	5 00	4,005 54
Excise.....	.....	.....	1,670 90	.....	.....
Totals.....	\$1,495 99	\$148 08	\$2,293 58	\$67 89	.....

ROCHESTER FIREMEN'S PENSION FUND

Year	Amount deducted from salaries	Interest	Indirect tax, fines, fees, licenses, loss of time, etc.	Direct tax appropriations by city	Donations, miscellaneous	Number of pensioners	Paid to pensioners	Balance, December 31st
1895, balance to start fund.	.....	.....	.....	.....	\$3,509 69	.....	.....	\$3,509 69
1896.....	.....	\$136 09	\$335 00	\$3,000 00	1,942 97	.....	\$500 00	8,423 75
1897.....	.....	447 91	435 00	3,000 00	1,564 70	.....	937 50	12,933 86
1898.....	.....	.....	.....	3,000 00	3,615 86	4	1,500 00	18,049 72
1899.....	\$1,140 98	818 55	460 00	3,000 00	1,608 35	5	1,575 00	23,502 60
1900.....	1,240 55	1,089 48	1,332 58	3,000 00	532 50	12	2,337 50	28,360 21
1901.....	1,121 50	1,190 10	989 17	3,000 00	666 90	11	3,818 51	31,509 37
1902.....	1,229 00	1,312 78	995 94	3,000 00	746 40	14	4,608 75	34,184 74
1903.....	1,268 75	682 49	1,097 50	3,000 00	1,016 18	13	6,910 00	34,339 66
1904.....	1,320 00	2,169 10	1,003 43	3,000 00	3,579 80	16	8,772 90	36,639 09
1905.....	3,433 93	1,484 81	946 33	3,000 00	2,788 67	24	9,554 79	38,738 04
1906.....	4,927 21	1,670 22	1,594 91	3,000 00	4,659 28	28	10,916 35	43,673 31
1907.....	5,041 16	1,838 19	2,542 11	3,000 00	4,512 09	32	12,015 02	48,591 84
1908.....	5,149 97	1,981 65	2,643 47	3,000 00	6,898 02	32	15,200 42	53,064 53
1909.....	4,925 85	1,917 04	3,002 24	3,000 00	5,124 55	46	18,417 50	52,616 71
1910.....	6,032 26	2,029 70	2,121 51	3,000 00	4,458 68	48	19,374 32	50,884 54
1911.....	6,188 08	1,906 04	2,722 77	3,000 00	4,568 86	50	21,816 91	47,453 38
1912.....	6,787 79	1,448 93	3,981 48	3,000 00	6,270 77	55	23,522 75	45,419 60
1913.....	7,282 80	1,309 60	3,727 00	6,000 00	4,815 51	56	25,418 35	43,136 16
1914.....	7,730 13	1,330 57	3,748 21	10,000 00	4,458 07	62	27,201 83	43,201 31
1915.....	8,072 73	1,355 19	3,492 19	10,000 00	4,644 98	63	28,685 14	42,081 26
Totals.....	\$72,892 69	\$26,118 44	\$37,170 84	\$77,000 00	\$71,982 83	.....	\$243,083 54	.....

ROCHESTER POLICE PENSION FUND

YEAR	Amount deducted from salaries	Interest	Indirect tax, fines, fees, licenses, loss of time, etc.	Direct tax appropriations by city	Donations, miscellaneous	Number of pensioners	Expenses	Paid to pensioners	Balance, December 31st
1887-1888	.....	.....	.....	.....	.....	.....	.....	.....	\$2,046 32
1888-1889	.....	.....	\$175 00	\$1,000 00	\$5,116 81	.....	.....	.....	6,291 81
1889-1890	\$721 00	.....	940 00	1,000 00	590 63	.....	.....	.....	9,543 44
1890-1891	713 60	.....	1,022 00	1,000 00	274 59	.....	.....	.....	12,553 63
1891-1892	798 50	\$645 67	1,345 00	1,000 00	270 26	.....	.....	.....	16,613 05
1892-1893	857 50	312 85	1,948 00	1,000 00	3,027 10	.....	.....	.....	22,758 50
1893-1894	924 50	156 40	1,835 50	1,000 00	1,662 00	.....	.....	.....	28,336 90
1894-1895	.....	.....	.....	1,000 00	4,306 58	.....	.....	\$2,912 37	30,731 11
1895	860 25	732 58	632 72	1,000 00	419 00	.....	.....	.....	34,375 66
1896	.....	1,539 34	.....	3,000 00	3,683 98	.....	.....	4,194 18	38,404 80
1897	.....	1,977 30	600 00	3,000 00	3,860 23	.....	.....	5,034 68	42,807 65
1898	.....	2,454 71	400 00	3,000 00	2,698 28	15	.....	4,538 04	46,822 60
1899	.....	1,607 73	500 00	3,000 00	2,956 37	18	.....	5,776 31	49,110 39
1900	1,175 50	2,676 10	2,136 50	3,000 00	2,205 52	14	.....	6,718 74	53,585 27
1901	1,169 75	2,136 40	2,630 50	3,000 00	144 21	21	.....	8,983 10	53,682 53
1902	2,214 21	2,153 83	3,242 23	3,000 00	1,470 11	28	.....	12,074 48	53,688 43
1903	3,546 87	1,119 67	5,886 18	3,000 00	3,278 51	31	.....	12,169 55	58,350 11
1904	3,723 20	3,777 05	12,132 18	3,000 00	2,056 38	36	.....	14,102 39	68,936 53
1905	4,097 55	2,844 28	9,212 50	3,000 00	2,073 91	39	\$12 35	16,077 71	74,074 71
1906	4,488 94	3,362 30	20,539 64	3,000 00	3,320 81	47	.....	18,805 02	89,981 38
1907	4,582 11	3,875 92	18,609 07	3,000 00	4,056 00	47	.....	18,999 70	105,104 78
1908	4,726 71	5,233 06	19,412 91	3,000 00	2,759 39	46	.....	18,169 70	122,067 15
1909	4,712 80	5,084 07	23,163 27	3,000 00	735 16	56	.....	22,308 84	136,453 61
1910	5,766 11	6,248 43	23,741 26	3,000 00	839 05	59	50 00	24,087 14	151,352 32
1911	6,323 91	5,689 68	20,050 36	3,000 00	990 27	57	.....	23,400 15	164,564 49
1912	7,100 70	5,609 60	21,910 59	3,000 00	584 75	60	132 48	23,152 89	178,484 76
1913	7,568 69	7,236 35	22,255 04	3,000 00	25 00	62	10 00	23,466 29	195,093 52
1914	7,961 49	7,732 07	19,872 19	3,000 00	1,042 88	70	13 25	25,816 54	208,872 36
1915	8,255 17	8,186 51	19,190 02	3,000 00	653 31	71	26 00	26,780 99	221,350 38
Totals	\$82,288 16	\$82,391 90	\$252,382 66	\$68,000 00	\$55,101 09	.....	\$244 08	\$318,568 35	.....

ROCHESTER TEACHERS' RETIREMENT FUND

YEAR	Amount deducted from salaries	Interest	Direct tax appropriations	Donations, miscellaneous	Number of pensioners	Expenses	Paid to pensioners	Balance December 31st
1905	.....	.....	.....	\$2,830 21	.....	.....	.....	\$2,830 21
1906	\$8,523 48	.....	\$4,261 73	.....	.....	\$27 75	.....	12,757 46
1907	12,661 54	\$455 23	4,429 52	100 00	12	7 50	\$2,028 50	15,610 29
1908	10,549 00	2,251 23	4,787 49	.....	16	14 75	5,093 24	12,479 73
1909	11,637 56	951 85	5,141 58	.....	19	103 65	6,145 51	11,481 83
1910	11,614 61	3,024 94	5,544 43	.....	20	20 00	7,934 38	12,229 60
1911	12,470 26	2,748 81	5,992 13	.....	21	25 62	8,249 80	12,935 78
1912	13,819 45	3,145 17	6,265 60	.....	23	.....	9,730 13	13,500 09
1913	13,724 36	3,935 26	6,850 48	.....	23	13 85	9,485 50	15,010 75
1914	18,528 88	3,902 92	7,576 69	.....	35	69 00	12,348 75	17,590 74
1915	18,378 02	5,711 79	8,170 41	.....	42	3,081 50	17,457 53	11,721 19
Totals	\$131,907 16	\$26,127 20	\$59,020 06	\$2,930 21	.....	\$3,363 62	\$78,473 34	.....

ROME POLICE PENSION FUND

YEAR	Amount deducted from salaries	Interest	Indirect tax, fines, fees, rewards, excise, etc.	Donations, miscellaneous	Number of pensioners	Expenses	Paid to pensioners	Balance December 31st
1909	\$101 50	.....	\$401 40	.....	.....	\$36 50	.....	\$466 40
1910	200 66	\$8 75	1,477 56	.....	2	19 35	\$412 09	1,721 93
1911	212 29	55 19	1,240 45	.....	2	.....	790 00	2,439 86
1912	246 28	93 37	2,703 97	.....	2	.....	1,022 50	4,459 98
1913	239 62	155 62	1,975 89	.....	2	3 75	896 25	5,931 11
1914	224 35	175 93	1,968 29	.....	3	.....	1,250 00	7,049 68
1915	277 74	107 79	1,966 00	\$2 00	3	.....	1,320 00	8,083 21
Totals	\$1,052 44	\$595 65	\$11,733 56	\$2 00	.....	\$59 60	\$5,690 84	.....

SCHENECTADY FIREMEN'S PENSION FUND

YEAR	Amount deducted from salaries	Interest	Indirect tax, fines, fees, licenses, loss of time, etc.	Donations, mis- cellaneous	Number of pen- sioners	Expenses	Paid to pensioners	Balance, December 31st
1905.....	.....	\$30 45	.....	\$1,037 05	.....	.....	.....	\$1,067 50
1906.....	.....	56 39	.....	814 00	.....	.....	.....	1,937 89
1907.....	\$511 00	92 72	\$1,792 82	886 50	.....	.....	.....	5,220 93
1908.....	882 00	199 10	2,130 79	60 00	.....	\$5 00	.....	8,487 82
1909.....	894 00	314 81	2,193 32	.....	.....	.....	.....	11,889 95
1910.....	944 33	435 27	2,270 44	.....	.....	.....	.....	15,539 99
1911.....	935 00	564 11	2,447 64	15 00	.....	8 13	.....	19,493 61
1912.....	942 00	682 20	2,442 13	27 00	2	.....	\$1,000 00	22,586 94
1913.....	933 00	741 34	2,442 54	75 00	1	21 54	500 00	26,257 28
1914.....	1,007 00	1,004 36	2,740 78	.....	1	66 67	500 00	30,442 75
1915.....	1,017 00	1,127 73	2,660 91	.....	.....	40 00	.....	35,208 39
Totals.....	\$8,065 33	\$5,248 48	\$21,121 37	\$2,914 55	.....	\$141 34	\$2,000 00	.....

SCHENECTADY POLICE PENSION FUND

YEAR	Amount deducted from salaries	Interest	Indirect tax, fines, fees, licenses, loss of time, etc.	Donations, miscellaneous	Number of pensioners	Expenses	Paid to pensioners	Balance, December 31st
1907	\$527 00	\$11 96	\$1,220 88	\$1,347 50	1	.....	\$50 00	\$3,057 34
1908	898 00	109 30	1,730 13	231 80	2	\$5 00	1,100 00	4,921 57
1909	936 00	180 89	1,589 94	426 50	2	.....	1,100 00	6,954 90
1910	935 00	255 57	1,638 13	583 24	2	.....	1,100 00	9,266 84
1911	936 00	338 50	1,691 37	922 13	2	.....	1,100 00	12,054 84
1912	926 00	485 45	1,768 77	1,358 70	2	.....	1,975 81	15,577 72
1913	1,095 00	475 27	2,239 28	1,738 62	1	28 33	500 00	20,637 29
1914	1,140 00	819 79	2,109 86	680 80	2	60 00	1,095 16	24,232 58
1915	1,179 00	938 52	2,543 42	457 46	1	28 33	500 00	28,822 65
Totals	\$8,572 00	\$3,615 25	\$16,531 28	\$7,746 75	.....	\$121 66	\$7,520 97	.....

SCHENECTADY TEACHERS' RETIREMENT FUND

YEAR	Amount deducted from salaries	Interest	Indirect tax, fines, fees, licenses, loss of time, etc.	Donations, miscellaneous	Paid to State Treasurer for State Teachers' Retirement Fund	Number of pensioners	Expenses	Paid to pensioners	Balance, December 31st
1907	\$233 03	\$10 36	\$2,818 65	\$1,750 00	.....	7	\$8 25	\$650 00	\$4,153 79
1908	845 50	113 15	2,713 40	260 30	.....	8	6 06	2,745 83	5,322 25
1909	947 84	153 83	3,018 19	709 67	.....	10	.....	3,609 03	6,542 70
1910	973 60	183 93	3,303 45	249 30	.....	9	.....	3,137 50	8,115 48
1911	952 64	237 61	3,554 00	221 20	.....	10	.....	3,335 69	9,745 24
1912	1,225 34	299 80	3,800 33	.....	\$12,596 37	9	.....	2,475 00	12,595 71
1913	.....	66	.....	.....	.....	.....	.....	.....	.....
Totals	\$5,177 95	\$999 34	\$19,206 02	\$3,180 42	\$12,596 37	.....	\$14 31	\$15,953 05	.....

SYRACUSE FIREMEN'S PENSION FUND

YEAR	Amount deducted from salaries	Interest	Indirect tax, fines, licenses, loss of time, etc.	Donations, miscellaneous	Foreign fire insurance tax	Number of pensioners	Expenses	Paid to pensioners	Balance, December 31st
1896.....	\$221 04	\$660 03	\$16,702 51	.....	8	\$105 53	\$1,579 76	\$15,898 29
1897.....	519 41	388 02	20 00	\$4,281 05	12	59 25	4,274 00	16,773 52
1898.....	565 88	293 38	.....	4,255 90	14	3 00	3,160 40	18,725 28
1899.....	609 57	839 99	25 00	4,333 57	12	91 50	3,467 46	20,974 45
1900.....	790 74	758 85	.....	4,736 39	14	50 00	3,764 96	23,445 47
1901.....	814 82	1,303 17	.....	5,141 04	16	.....	4,593 71	26,110 79
1902.....	488 35	245 25	.....	5,320 42	16	.....	6,158 63	25,476 17
1903.....	554 95	410 00	.....	6,352 28	16	.....	5,747 46	27,388 23
1904.....	1,113 09	61 70	1,223 65	6,604 30	16	.....	6,296 21	16,467 88
1905.....	884 04	79 61	2,437 09	7,040 73	21	15,047 06	7,476 72	200 52
1906.....	1,572 93	1,342 71	40,700 00	6,951 26	21	20,684 25	8,223 74	22,224 07
1907.....	1,544 14	958 07	25,700 00	7,325 92	21	21,782 45	7,961 03	21,857 27
1908.....	1,589 21	1,069 47	4,450 00	7,815 25	28	29,487 99	9,640 00	2,029 07
1909.....	1,592 16	1,144 09	25,700 00	7,937 79	41	25,799 03	9,741 26	4,456 14
1910.....	1,610 68	1,469 90	26,245 97	8,970 36	39	25,912 78	10,404 11	7,183 30
1911.....	1,651 81	1,325 27	50,790 99	9,311 00	43	26,928 20	11,864 34	25,156 12
1912.....	1,750 60	1,458 98	20,179 18	9,161 91	46	35,976 62	13,313 54	23,129 19
1913.....	1,852 88	1,351 03	13,295 33	9,702 16	50	22,623 91	14,625 85	30,212 39
1914.....	1,930 37	1,335 71	12,464 19	10,435 19	49	6,052 78	17,677 62	26,387 44
1915.....	2,042 29	2,366 10	8,679 05	10,026 92	54	13,556 60	19,936 77	14,678 51
Totals.....	\$20,888 50	\$22,023 28	\$18,861 33	\$248,612 96	\$135,703 44	.....	\$261,503 43	\$169,907 57	.....

SYRACUSE POLICE PENSION FUND

YEAR	Amount deducted from salaries	Interest	Indirect tax, fines, fees, licenses, loss of time, etc.	Direct tax, appropriations by city	Donations, miscellaneous	Number of pensioners	Expenses	Paid to pensioners	Balance, December 31st
1892-1893.....	\$57 00	.....	\$994 18	.....	\$6,780 85	.....	.....	.....	\$7,832 03
1893.....	626 50	.....	1,454 43	.....	25 50	.....	.....	.....	9,480 96
1894.....	687 45	\$705 43	2,286 26	.....	.....	.....	.....	.....	11,167 21
1895.....	700 05	325 54	1,341 98	.....	145 77	.....	.....	.....	10,763 14
1896.....	700 75	295 17	1,525 11	.....	152 73	.....	.....	.....	10,286 90
1897.....	736 95	402 63	2,034 05	.....	50 00	.....	.....	.....	10,330 53
1898.....	632 70	399 65	1,751 72	.....	253 00	.....	.....	.....	10,187 60
1899.....	780 00	377 11	1,980 44	.....	1,820 20	.....	.....	.....	11,731 52
1900.....	1,218 99	381 73	2,132 45	.....	301 00	.....	.....	.....	11,689 31
1901.....	1,215 96	374 18	2,290 64	.....	2,674 95	.....	.....	.....	13,087 56
1902.....	1,241 74	205 87	4,886 65	.....	1,739 36	.....	.....	.....	14,635 45
1903.....	1,219 95	254 50	4,330 97	.....	55 29	.....	.....	.....	13,550 45
1904.....	1,247 70	294 18	4,340 81	.....	3,185 05	.....	.....	.....	15,177 16
1905.....	2,360 90	341 28	1,794 71	.....	2,562 62	.....	.....	.....	11,521 72
1906.....	2,527 03	332 08	3,615 47	.....	6,322 56	.....	.....	.....	5,074 66
1907.....	2,709 39	163 20	3,398 00	.....	5,510 39	.....	.....	.....	1,305 52
1908.....	2,974 24	122 52	3,590 14	\$6,000 00	2,274 50	.....	.....	.....	3,061 92
1909.....	2,999 38	165 00	4,212 70	6,000 00	266 54	.....	.....	.....	2,701 40
1910.....	3,073 95	125 75	5,447 10	6,000 00	546 74	.....	.....	.....	3,669 60
1911.....	3,334 67	182 37	7,015 15	6,000 00	355 99	.....	.....	.....	7,514 59
1912.....	3,663 84	272 97	4,216 69	6,000 00	410 62	.....	.....	.....	8,019 55
1913.....	3,769 16	169 96	10,095 38	6,000 00	629 12	.....	.....	.....	14,005 09
1914.....	4,645 35	317 10	3,705 70	6,000 00	3 12	.....	.....	.....	13,077 83
1915.....	4,308 95	252 75	3,483 16	6,000 00	178 37	.....	.....	.....	9,634 19
Totals.....	\$47,432 60	\$6,460 97	\$81,923 89	\$48,000 00	\$36,245 17	.....	\$338 98	\$197,839 46	.....

SYRACUSE TEACHERS' RETIREMENT FUND

YEAR	Semi-annual assessments	Amount deducted from salaries	Interest	From retired teachers	Entertainments, donations, legacies	Number of annuitants	Annuities paid	Other expenses	Balance
1898.	\$2,408 06	\$613 89	.....	.....	.....	.....	.....	.....	\$3,021 95
1899.	2,639 70	853 21	\$226 47	.....	\$5,189 36	.....	.....	\$22 50	11,908 19
1900.	2,881 20	1,207 17	502 19	.....	.....	.....	.....	.....	16,498 75
1901.	3,006 80	1,583 36	753 01	.....	193 60	.....	.....	7 50	22,028 02
1902.	3,150 80	885 30	1,063 51	\$809 25	1 33	8	\$1,683 32	110 00	26,144 89
1903.	3,228 05	1,456 73	1,290 96	715 00	.....	14	3,200 01	99 50	29,536 12
1904.	3,394 55	2,224 71	1,411 64	318 50	.....	14	3,385 16	84 00	33,416 36
1905.	3,473 50	1,849 86	1,598 76	340 00	.....	18	4,149 97	133 00	36,395 51
1906.	3,529 25	1,631 67	1,757 63	336 88	.....	22	4,908 27	43 75	39,069 23
1907.	3,784 75	1,921 17	1,967 20	75 50	370 31	21	4,571 17	.....	43,089 73
1908.	3,936 95	2,129 34	2,110 57	236 25	843 05	23	5,041 37	.....	46,461 47
1909.	4,166 55	1,977 23	2,316 54	173 00	.....	24	5,483 04	2 50	50,409 25
1910.	4,299 91	3,418 26	2,493 82	440 50	500 00	24	5,386 96	28 80	56,145 98
1911.	4,514 58	2,815 02	2,766 51	.....	.....	28	6,249 91	186 08	59,806 10
1912.	4,658 49	4,256 56	2,993 43	155 00	55 00	29	6,508 24	122 50	65,293 84
1913.	4,838 00	3,613 77	3,226 35	184 25	3,135 19	31	8,436 67	111 00	71,743 73
1914.	4,987 75	1,928 86	3,470 53	201 00	52 55	34	9,365 00	549 31	72,470 11
1915.	5,153 51	1,478 42	3,539 27	246 75	42 50	39	10,108 79	100 00	72,721 77
Totals.....	\$68,052 40	\$35,844 53	\$33,488 39	\$4,321 88	\$11,182 99	.....	\$78,477 88	\$1,600 44	.....

TROY FIREMEN'S PENSION FUND

YEAR	Amount deducted from salaries	Interest	Indirect tax, fines, fees, licenses, loss of time, etc.	Direct tax, appropriations by city	Donations, miscellaneous	Bonds	Excise	Number of pensions	Expenses	Paid to pensioners	Balance, December 31st
1905.	\$305 69	..\$28 53	\$71 60	..\$2,000 00	..\$10 00	.....	.....	.....	..\$23 00	.....	\$377 29
1906.	517 90	253 78	599 58	2,000 00	.....	.....	.....	.....	20 00	.....	3,510 30
1907.	555 90	317 81	771 03	2,400 00	.....	.....	\$2,120 00	2	10 00	\$580 00	8,580 23
1908.	553 60	385 10	848 23	2,000 00	.....	.....	.....	4	20 00	1,539 44	11,150 43
1909.	874 30	349 93	740 25	2,000 00	.....	.....	.....	8	20 00	3,247 51	11,882 57
1910.	628 11	397 29	860 65	2,000 00	.....	.....	.....	10	10 00	3,896 70	11,814 56
1911.	804 55	357 85	1,036 60	2,000 00	500 00	.....	.....	12	5 00	4,834 25	11,713 75
1912.	622 86	303 19	1,019 00	1,800 00	75 00	.....	.....	13	18 90	5,062 50	10,932 06
1913.	627 85	240 40	1,459 13	1,800 00	.....	.....	.....	13	.....	5,190 00	9,507 23
1914.	697 35	240 15	1,803 18	2,100 00	75 00	.....	.....	14	.....	5,847 50	8,500 66
1915.	702 16		1,436 53	2,100 00	75 00	\$2,115 00	.....	14	.....	5,779 00	7,275 50
Totals.....	\$6,890 27	\$2,874 03	\$10,625 78	\$20,200 00	\$660 00	\$2,115 00	\$2,120 00	.....	\$106 90	\$35,976 90	.....

TROY POLICE PENSION FUND

YEAR	Amount deducted from salaries	Interest	Indirect tax, fines, licenses, loss of time, etc.	Direct tax appropriations by city	Bonds	Number of pensioners	Expenses	Paid to pensioners	Balance, December 31st
1904-1905.	\$5,341 17	\$59 86	\$1,774 42	\$2,000 00	\$1,057 50	6	.....	\$1,134 30	\$8,041 15
1906.	5,108 88	425 90	3,377 19	2,000 00	1,057 50	10	\$25 00	5,443 26	13,484 86
1907.	3,898 92	425 74	1,098 70	2,000 00	1,057 50	13	.....	6,005 42	15,958 30
1908.	3,758 50	582 91	820 59	2,400 00	1,057 50	14	.....	6,325 74	15,983 13
1909.	3,881 00	559 18	731 75	2,000 00	1,057 50	14	.....	6,658 34	16,496 72
1910.	3,458 86	518 21	438 50	2,000 00	1,057 50	16	*500 00	7,157 31	15,254 98
1911.	3,623 98	484 03	960 00	2,000 00	1,057 50	18	.....	7,817 97	14,505 02
1912.	3,660 76	455 85	777 40	1,800 00	1,057 50	18	.....	7,998 40	13,200 63
1913.	3,935 58	373 26	490 14	1,800 00	1,057 50	18	.....	8,195 74	11,603 87
1914.	3,270 84	303 85	330 88	1,800 00	1,057 50	19	.....	8,550 69	8,758 75
1915.	4,199 48	237 25	1,405 47	1,800 00	1,057 50	18	.....	8,575 00	7,825 95
Totals.....	\$44,137 97	\$4,424 04	\$10,205 04	\$21,600 00	\$10,575 00	.....	\$525 00	\$73,862 17	.....

* Death benefit.

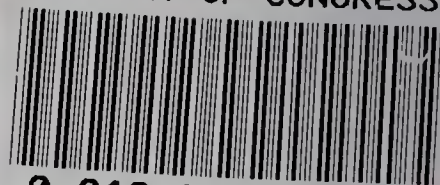
TROY TEACHERS' RETIREMENT FUND

YEAR	Amount deducted from salaries	Interest	Indirect tax, fines, licenses, loss of time, etc.	Direct tax appropria- tions by city	Bonds	Number of pensioners	Expenses	Paid to pensioners	Balance, December 31st
1906.....	\$1,470 85	\$0 90	.....	\$5,000 00	.....	2	\$27 23	\$58 34	\$6,386 18
1907.....	2,298 39	82 62	.....	5,300 00	.....	6	1 25	1,617 32	12,448 62
1908.....	2,254 54	797 21	\$302 11	6,000 00	.....	8	10 80	2,679 45	19,112 23
1909.....	2,289 92	655 47	300 00	5,000 00	.....	13	10 25	3,873 63	23,473 74
1910.....	2,535 35	606 76	.....	3,000 00	.....	14	*11,865 53	4,372 11	13,018 21
1911.....	2,306 82	825 28	.....	3,000 00	\$1,180 00	18	.....	5,984 55	14,345 76
1912.....	2,144 09	920 36	†369 50	2,700 00	2,180 00	21	*9,260 11	7,494 64	5,844 96
1913.....	2,258 34	849 17	†600 00	2,700 00	2,180 00	23	31 00	8,163 67	6,237 80
1914.....	2,238 24	761 16	†506 90	2,700 00	2,180 00	25	.....	8,567 59	6,159 51
1915.....	2,204 08	905 51	†550 00	2,700 00	2,180 00	25	8 25	8,929 87	5,760 98
Totals.....	\$22,180 62	\$6,404 44	\$2,631 31	\$38,100 00	\$9,900 00	.....	\$21,214 42	\$52,161 17	.....

* Bonds purchased in this year.

† Rebate, K. Mahoney.

LIBRARY OF CONGRESS



0 019 300 908 6